

CHART AND DESCRIPTION OF
ACCOUNTS

OFFICE OF FINANCE

SECRET

GROUP 1
Excluded from automatic
downgrading and
declassification

S E C R E T

4 APR 1976

CHART AND DESCRIPTION OF ACCOUNTS, OFFICE OF FINANCE

SUBJECT: New Issuance

1. The attached Chart and Description of Accounts, Office of Finance will replace the present Chart and Description of Accounts. The new Chart becomes effective on 1 October 1976. All accounting transactions recorded on or after 1 October 1976 must conform to the new Chart. Coding requirements for the new accounts are set forth in the 1 October 1976 revision to the General Accounting System User Manual.

2. Each account has been assigned a new four digit account number. The numbers have been assigned so as to group the accounts in general accordance with the structure of the annual Agency Statement of Financial Condition. This will permit machine preparation of Financial statements.

3. Also attached is a listing showing the relationship between the old general ledger account numbers and the new general ledger account numbers. The majority of accounts in the old series have been retained with only appropriate changes in account numbers; however, certain other accounts have been added or eliminated and similar accounts have been merged into a single account. The changes are discussed in the following paragraphs.

4. The following accounts which did not appear in the old series of accounts have been added to the new Chart:

- a. Account 1203 - Estimated Receipts for Allotment - Other U.S. Government Agencies, has been established to segregate OGA estimated receipts from Agency estimated receipts.
- b. Account 4107 - Appropriations Available for Allotment - Other U.S. Government Agencies, has been established to segregate OGA Appropriations Available for Allotment from Agency Appropriations Available for Allotment.
- c. Account 1199 - Monetary Disbursement Control has been established to provide a clearing account thru which disbursements from various cash accounts will be recorded. This account will permit rejection of cash items to be isolated to facilitate prompt correction.

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5. The following accounts which appeared in the old series of Accounts have been deleted from the new Chart as they are no longer required:

- a. Account 1116 - Cash with Funding Activities. Account no longer required.
- b. Account 1121 - Cash with Decentralized Disbursing Facilities. Account determined not to be necessary and balances in this account have been merged into Cash on Hand for Disbursing account (New Account Number 1103).
- c. Account 1429 - Project Advances in Transit. Separate account no longer required. Amounts formerly recorded in this account can now be recorded directly into account 1401 - Advances for Subsidy Projects or Account 1422 - Advances to Projects, Other than Subsidies; in addition these accounts will no longer be appropriation expended at time of advance.
- d. Account 1442 - Advances to Other Personnel. Separate account determined not to be necessary and balances in this account have been merged into Advance - Travel and Other Account (New Account Number 1411).
- e. Account 1471 - Compensation and Allowance Payments Due From Agency Personnel - Overt Payrolls. Separate account no longer required. Account merged into Compensation and Allowance Payments Due from Agency Personnel - Biweekly Payrolls Account (New Account Number 1416).
- f. Account 1475 - Office Imprest Funds. Separate account determined not to be necessary and balances in this account have been merged into Advances to Agency Personnel - Continuing Account (New Account Number 1412).
- g. Account 1461 - Advances to Other U.S. Government Agencies - Appropriation Expended. Separate account no longer required. No advances to Other U.S. Government Agencies will be appropriation expended at time of advance. All advances to Other U.S. Government Agencies will be recorded in Advances to Other U.S. Government Agencies (New Account Number 1432).
- h. Account 1463 - Reserve for Advances to Other U.S. Government Agencies - Appropriation Expended. Account no longer required. See g. above.
- i. Account 1713 - Improvements to Real Property Assigned or Leased to the Agency. Separate account determined not to be necessary. Balances in this account have been merged into the Real Property Owned account. Account

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retitled "Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency" (New Account Number 1701).

j. Account 1723 - Materiel Earmarked for Shipment.

Account 1725 - Materiel in Transit from Type I Installations to Headquarters.

Account 1731 - Property Accountability of Type I Installations (Except Property in Use and On Loan from Others).

Account 1733 - Property Procured Locally by Type I Installations - Clearing Account.

Account 1727 - Materiel in Transit Between Type I Installations.

Account 1748 - Property in Use - Type I Installations.

Account 1753 - Nonexpendable Property in Transit between Type I and Type III Installations.

Account 1765 - Property on Loan from Others - Type I Installations.

Account 4259 - Property Reconciliation Adjustments Type I

The above accounts are no longer necessary as the Type I Property Procedure has been discontinued.

k. Account 1743 - Property in Use - Type II Installations.

Account 1745 - Property in Use - Other

Account 1747 - Property in Hands of Contractors

The above accounts have been merged into a single account which is titled "Property in Use - Other" (New Account Number 1723).

l. Account 1751 - Nonexpendable Property Purchased by Type III Installations Pending Recordation by Office of Logistics (Headquarters). Account no longer necessary as procedures for recording entries into this account have been eliminated.

m. Account 1715 - Reserve for Real Property Owned and Improvements to Real Property Assigned or Leased to

the Agency. Account determined not to be necessary. Balances in this account have been merged into reserve for Property In Use and In Hands of Contractors account. Account has been retitled "Reserve for Property In Use, In Hands of Contractors, Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency (New Account Number 1792).

- n. Account 1801 - Due from Other U.S. Government Agencies - Overpayments on Billings Paid Prior to Audit. Separate account determined not to be necessary and balances in this account have been merged into Miscellaneous Accounts Receivable account (New Account Number 1903).

25X1A

- q. Account 1825 - Personal Effects (Other Than Cash) Held in Trust for Agency Personnel (Including Deceased Personnel). Separate account determined not to be necessary and balances in this account have been merged into Miscellaneous Assets Held in Trust account. Account retitled "Miscellaneous Assets and Personal Effects Held in Trust" (New Account Number 1913).

25X1A

- s. Account 3513 - Deferred Credits - Proceeds from Sales of Personal Property (Other than Vehicles). Separate account determined not to be necessary and balances in this account have been merged into Deferred Credits - Proceeds from Sales of Vehicles account. Account has been retitled "Deferred Credits - Proceeds from Sales of Vehicles and Personal Property" (New Account Number 3411).

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- t. Account 4116 - Obligated Lapsed Appropriations Transferred to Reserve. Account no longer required.
- u. Account 4221 - Current Income - Miscellaneous Receipts
Account 4247 - Current Expense - Miscellaneous Receipts

The above accounts are no longer required in the General Accounting System. Due to Treasury - Miscellaneous Receipts account has been expanded to include data previously recorded in the above accounts.

- v. Account 4267 - Property Donated to Other Governmental Agencies - Other Than for Project Activity.

25X1A

The above accounts determined not to be necessary and balances in these accounts have been merged into Cost of Property Written Off (New Account Number 4242).

- w. Account 4248 - Miscellaneous Costs - Account no longer required as advances to subsidy projects and to projects other than subsidies will no longer be appropriation expended at time of advance.

25X1A

- x. [REDACTED]. Separate account determined not to be necessary and balances in this account have been merged into Assets Written Off - Further Follow-Up Required account.

6. Account 1103 - Treasury Funds With Agency Cashiers in the old series of accounts has been separated into two accounts in the new series of accounts as follows:

- a. Account 1101 - Treasury Funds with Agency Cashiers. This account is utilized to record actual Treasury funds in hands of [REDACTED] cashiers and treasury funds in hands of Monetary Agency Cashiers which have not been deposited in banks.
- b. Account 1123 - Treasury Funds with Monetary Agency Cashiers. This account is utilized to record amounts of Treasury Funds in hands of Monetary Agent Cashiers which have been deposited into bank accounts to cover various disbursements.

25X1A

25X1A

Thomas B. Yale

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Attachment to Issuance
Letter Dated 4 August 1976

CROSS INDEX OF GENERAL LEDGER ACCOUNTS

	<u>ASSETS</u>	<u>Old GL Account</u>	<u>New GL Account</u>
<u>CASH</u>			
<u>ON HAND</u>			
	Treasury Funds with Agency Cashiers	1103	1101
	US Treasury Checks Held for Field Station and Custodian Funding	1108	1102
	Cash on Hand for Disbursing	1110	1103
25X1A			
	Undeposited Collections	1117	1105
	Checks in Transit for Collection	1118	1106
	Cash with Funding Activities (1)*	1116	Deleted
	<u>ON DEPOSIT</u>		
	Appropriated Funds Available for Withdrawal	1101	1121
	Appropriated Funds Available for Withdrawal - Advances from Other U.S. Govern- ment Agencies	1102	1122
	Treasury Funds with Monetary Agency Cashiers	1103	1123
25X1A			

*See Footnotes

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		<u>Old GL Account</u>	<u>New GL Account</u>
	Disbursing Funds - All Agency Activities Except		
25X1A		1106	1125
25X1A	Cash in Banks - 		
	Cash in Banks - Special Trust Deposits	1119	1127
	Cash with Decentralized Disbursing Facilities (2)*	1121	1103
	Monetary Disbursement Control		1199
	<u>APPROPRIATIONS RECEIVABLE</u>		
	Reimbursements Receivable - Active Appropriations	1211	1201
	Estimated Receipts for Allotment - Agency	1213	1202
	Estimated Receipts for Allotment - Other U.S. Government Agencies (3)*	1213	1203
<u>ADVANCES</u>			
<u>PROJECT ADVANCES</u>			
25X1A			
	Project Advances in Transit (4)*	1429	Deleted

*See Footnotes

	<u>Old GL Account</u>	<u>New GL Account</u>
<u>PERSONNEL ADVANCES</u>		
Advances - Travel and Other	1441	1411
Advances to Other Personnel (5)*	1442	1411
Advances to Agency Personnel - Continuing	1443	1412
Advances to Agency Personnel - Special Rolls - Foreign Income Tax	1444	1413
Advances to Agency Personnel - Medical	1446	1414
Advances and Other Re- ceivables Due from Former Agency Personnel	1467	1415
Compensation and Allowance Payments (6)*	1471	1416
Due from Agency Personnel - BiWeekly Payrolls	1472	1416
Compensation and Allowance Payments Due from Agency Personnel - Special Payrolls	1473	1417
Office Imprest Funds (7)*	1475	1412
25X1A Advances to Non-Subsidy or Non-Proprietary [REDACTED] Facilities for Compensa- tion and Other Payments to Agency Personnel	1469	1418
<u>ADVANCES TO OTHER US GOVERNMENT AGENCIES</u>		
Advances to Other US Government Agencies - Appropriation Expended (8)*	1461	1432

*See Footnotes

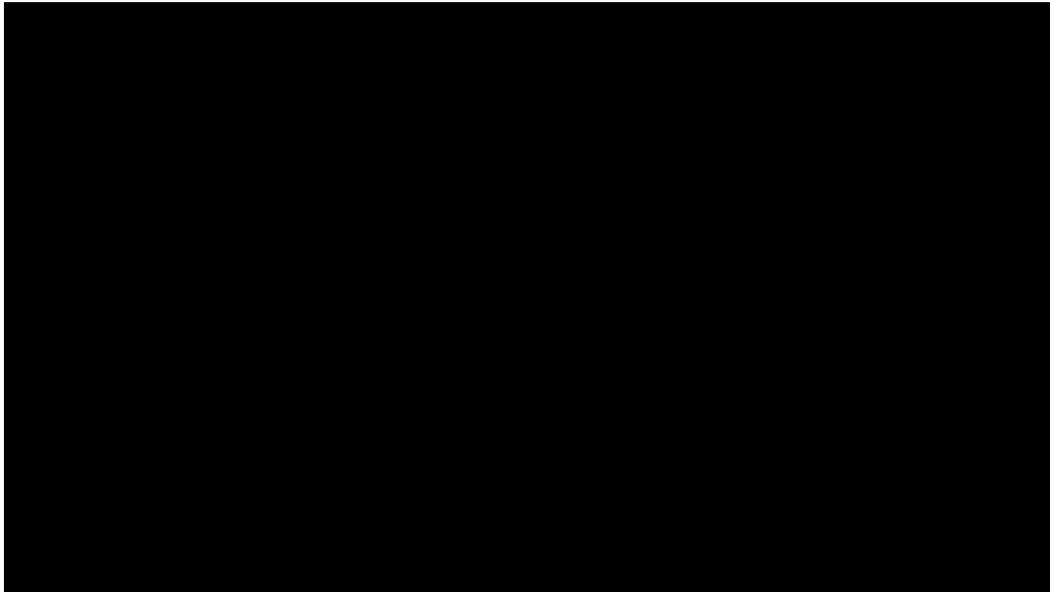
	<u>Old GL Account</u>	<u>New GL Account</u>
Advances to Other US Government Agencies	1465	1432
<u>MISCELLANEOUS ADVANCES</u>		
Progress Payments to Industrial Contractors	1477	1441
Miscellaneous Operational Advances	1479	1442
<u>FIELD ADVANCES</u>		
Advances to Stations - Acknowledged	1501	1451
Advances to Stations - Unacknowledged	1505	1452
25X1A Advances to [REDACTED] Installations - Cen- tralized Control	1511	1453
Advances to Stations - Suspense	1519	1454
<u>RESERVE</u>		
Reserve for Advances to Other U.S. Government Agencies - (Appropriation Expended)	(9)* 1463	Deleted

INVESTMENTS

25X1A

*See Footnotes

25X1A



PROPERTY

REAL PROPERTY

Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency	(10) *	1711	1701
Improvements to Real Property Assigned or Leased to the Agency	(10) *	1713	1701

PROPERTY ON HAND

Stores -Supplies and Equipment		1721	1711
Materiel Earmarked for Shipment	(11) *	1723	Deleted

*See Footnotes

		<u>Old GL Account</u>	<u>New GL Account</u>
Materiel in Transit from Type I Installations to Headquarters (11)*	1725	Deleted	
Property Accountability of Type I Installations (Except Property in Use and on Loan from Others) (11)*	1731	Deleted	
Property Procured Locally by Type I Installations - Clear- ing Account (11)*	1733	Deleted	
Materiel in Transit Between Type I Installa- tions (11)*	1727	Deleted	
<u>PROPERTY IN USE</u>			
Property in Use - Headquarters	1741	1721	
Property in Use - Type II Installations (12)*	1743	1723	
Property in Use - Other (12)*	1745	1723	
Property in Hands of Contractors (12)*	1747	1723	
Property in Use - Type I Installations (11)*	1748	Deleted	
<u>PROPERTY ON LOAN</u>			
Property on Loan or on Commitment to Others	1761	1731	
Property on Loan from Others - Headquarters	1763	1732	
Property on Loan from Others - Type I Installations (11)*	1765	Deleted	

*See Footnotes

		<u>Old GL Account</u>	<u>New GL Account</u>
<u>RESERVE</u>			
	Reserve for Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency (13)*	1715	1792
	Reserve for Property in Use, In Hands of Contractors, Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency	1749	1792
<u>OTHER ASSETS</u>			
<u>ACCOUNTS RECEIVABLE</u>			
	Due from Other U.S. Government Agencies - Overpayments on Billings Paid Prior to Audit (14)*	1801	1903
	Refunds Due on Unused Passenger Tickets	1803	1902
	Miscellaneous Accounts Receivable	1819	1903
25X1A	Due from Projects - [REDACTED] (15)*	1807	Deleted
<u>MISCELLANEOUS ASSETS</u>			
25X1A	[REDACTED] (16)*	1823	1104
	Personal Effects (Other Than Cash) Held in Trust for Agency Personnel (Including Deceased Personnel) (17)*	1825	1913

*See Footnotes

	<u>Old GL Account</u>	<u>New GL Account</u>
Miscellaneous Assets and Personal Effects Held in Trust	1827	1913
<u>DEFERRED CHARGES</u>		
Deferred Debits - Undistributed Charges	1911	1921
Deferred Debits - Property Released	1913	1922
Deferred Debits - Cash Short or Over	1915	1923
<u>LIABILITIES</u>		
<u>ACCOUNTS PAYABLE</u>		
<u>DUE TO U.S. TREASURY</u>		
Due to U.S. Treasury - Federal Income Taxes Withheld	3111	3101
Due to U.S. Treasury - FICA Taxes	3113	3102
Due to U.S. Treasury - Miscellaneous Receipts	3118	3103
<u>DUE TO U.S. CIVIL SERVICE COMMISSION</u>		
Due to U.S. Civil Service Commission - Federal Group Life Insurance - Withholdings and Contri- butions	3121	3111
Due to U.S. Civil Service Commission - Federal Health Benefits - Withholdings and Contributions	3123	3112
Due to U.S. Civil Service Commission - Retirement Deductions and Agency Retire- ment Contributions	3125	3113

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	<u>Old GL Account</u>	<u>New GL Account</u>
<u>DUE TO AGENCY BENEFIT AND SERVICE PROGRAMS</u>		
Due to Educational Aid Fund - Withholdings for Educational Aid Fund	3153	3121
Due to GEHA - Federal Health Benefits - With- holdings and Contributions	3156	3122
Due to GEHA - Health Insurance - Withholdings and Contributions (Contract Plan)	3157	3123
Due to GEHA - Other	3158	3124
Due to Credit Union	3159	3125
Due to CIA Retirement and Disability System	3711	3126
Due to Voluntary Invest- ment Plan	3712	3127
<u>DUE TO OTHERS</u>		
Non-Federal Income Taxes Withheld	3140	3141
Accounts Payable - Trans- portation Purchased	3142	3142
Due to Other U.S. Government Agencies - Integree/Nominal Program	3148	3143
Counter Checks Payable	3150	3144
Due to Others - Property on Loan	3151	3145

	<u>Old GL Account</u>	<u>New GL Account</u>
Accounts Payable - Other	3152	3146
Due to Consolidated Charities - Withholdings for Combined Federal Campaign	3155	3147
<u>TRUST LIABILITIES</u>		
U.S. Savings Bond Deductions	3161	3161
Advances from Public Service Aid Society	3163	3162
Due to Agency Personnel - Payment Deferred	3165	3163
Funds Withheld Under Commercial Contracts	3167	3164
Liability for Cash, Miscellaneous Assets and Personal Effects Held in Trust	3169	3165
Liability for Project Funds Held in Trust	3171	3166

25X1A



ACCOUNTABILITY TO OTHER U.S. GOVERNMENT AGENCIES

TREASURY FUNDS WITH CASHIERS

Accountability for Treasury Funds with Cashiers	3411	3201
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ADVANCES FROM OTHER U.S. GOVERNMENT AGENCIES

Advances from Other U.S. Government Agencies	3211	3211
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OTHER LIABILITIES

MISCELLANEOUS

Accrued Compensation -

25X1A



Deleted

	<u>Old GL Account</u>	<u>New GL Account</u>
Accrued Compensation - Special Rolls	3312	3401

DEFERRED CREDITS

Deferred Credits - Proceeds from Sales of Vehicles and Personal Property	3511	3411
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Deferred Credits - Proceeds from Sales of Personal Property (Other Than Vehicles) (19)*	3513	3411
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Deferred Credits - Income Earned, Not Collected	3515	3413
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Deferred Credits - Unapplied Collections	3519	3414
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UNITED STATES GOVERNMENT INVESTMENT

UNEXPENDED APPROPRIATIONS

AVAILABLE APPROPRIATIONS

Appropriations Available for Allotment - Agency	4105	4101
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Unobligated Allotments	4110	4102
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Unliquidated Obligations	4112	4103
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Unobligated Appropriations Transferred to Reserve	4114	4104
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Appropriations Transferred from Other U.S. Government Agencies	4115	4105
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Obligated Lapsed Approp- riations Transferred to Reserve (30)*	4116	Deleted
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*See Footnotes

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	<u>Old GL Account</u>	<u>New GL Account</u>
Appropriations Available for Allotment - Other U.S. Government Agencies (20)*	4105	4107
<u>RESERVE</u>		
Appropriations not Avail- able for Allotment (Reserve for Contingencies)	4117	4196
Reserve for Contingencies - Adjustments Awaiting Office of Management and Budget Approval	4119	4197
<u>INVESTED AND DONATED CAPITAL</u>		
<u>GENERAL</u>		
Invested and Donated Capital	4211	4201
Reimbursements to Appropriations	4213	4202
Expended Appropriations	4215	4203
<u>INCOME</u>		
Current Income - Miscel- laneous Receipts (21)*	4221	Deleted
Current Income - Reimbursements	4225	4212
<u>GENERAL COSTS</u>		
Direct Allotment Costs	4241	4221
Current Expense - Miscellaneous Receipts (22)*	4247	Deleted
Property Purchased - Expenditures	4249	4223
Property Purchased - Acquisitions	4250	4224

*See Footnotes

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	<u>Old GL Account</u>	<u>New GL Account</u>
<u>INVENTORY ADJUSTMENT COSTS</u>		
Inventory Acquisition Cost Differences	4251	4231
Inventory Shortages or Overages	4253	4232
Inventory Price Adjustments	4255	4233
Inventory and Price Adjustments to Reserve for Property in Use	4257	4234
Property Reconciliation Adjustments Type I (Debit or Credit) (11)*	4259	Deleted

PROPERTY DISPOSITION COSTS

Indirect Costs - Property	4242	4241
Cost of Property Written Off	4263	4242
Cost of Property Sold	4265	4243
Property Donated to Other Governmental Agencies - Other Than for Project Activity (23)*	4267	4242

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Cost of Issues of Property Declared Excess	4271	4246
Loss or Gain on Property Bartered (25)*	4273	Deleted
Value of Property Returned to Stock	4275	4247
Property Donated to this Agency	4277	4248

		<u>Old GL Account</u>	<u>New GL Account</u>
<u>MISCELLANEOUS COSTS</u>			
Miscellaneous Costs	(26)*	4248	Deleted

MEMORANDUM ACCOUNTS

RETIREMENT ACCOUNTS

Reciprocal Account - Civil Service Commission and CIA Retirement and Disability System	7110	7101
Retirement Deductions - Civil Service Commission	7111	7102
Retirement Deductions - CIA Retirement and Disability System	7112	7103

PROPERTY ACCOUNTS

Property Authorizations	7211	7201
Unused Property Authorizations	7212	7202
Unfilled Requisitions	7213	7203
Property Issues	7214	7204

OTHER

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Payments to be Reported to IRS on Form 1099	7303	7302
Assets Written Off - Further Follow-Up Required	7305	7303

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Travelers' Checks Held on Consignment	7309	7305
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*See Footnotes

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	<u>Old GL Account</u>	<u>New GL Account</u>
Bank Cashiers' Checks Held on Consignment	7310	7306
Social Security Taxable Wage Credits	7313	7307
Memorandum Accounts Control	7319	7308
Nonexpendable Property Purchased by Type III Installations Pending Recordation by Office of Logistics (Headquarters) (28)*	1751	Deleted
Nonexpendable Property in Transit Between Type I and Type II Installations (29)*	1753	Deleted

*See Footnotes

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FOOTNOTES

- (1) Account 1116 (Old) Account eliminated
- (2) Account 1121 (Old) Account combined with account 1103 (New) Cash on Hand for Disbursing
- (3) Account 1203 (New) To establish estimated receipts for allotment account exclusively for "G" Funds
- (4) Account 1429 (Old) Account eliminated - Project advances in transit may now be charged directly into A/C 1401 or A/C 1402 as these accounts are no longer allotment expended accounts
- (5) Account 1442 (Old) Account combined with A/C 1441 (Old) into account 1411 (New)
- (6) Account 1471 (Old) Account merged into A/C 1416 (New)
- (7) Account 1475 (Old) Account merged into A/C 1412 (New)
- (8) Account 1461 (Old) Account combined with A/C 1465 (Old) into A/C 1432 - Advances to OGA are no longer expended at time of advance
- (9) Account 1463 (Old) Account eliminated - As advances to OGA are no longer expended at time of advance, reserve account is no longer necessary
- (10) Accounts 1711 & 1713 (Old) These accounts merged into account 1701 (New). Account renamed "Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency"
- (11) Account 1723 (Old)
Account 1725 (Old)
Account 1731 (Old)
Account 1733 (Old)
Account 1727 (Old)
Account 1748 (Old)
Account 1765 (Old)
Account 4259 (Old) Account eliminated - Type I property system eliminated
- (12) Accounts 1743, 1745 1747 (Old) Accounts merged into account 1723 (New)

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(13) Account 1715 (Old) Account merged into A/C 1792 (New). Account renamed "Reserve for Property In Use, In Hands of Contractors, Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency"

(14) Account 1801 (Old) Account combined with account 1903 (New) "Miscellaneous Accounts Receivable"

(15) Account 1807 (Old) Account deleted

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(17) Account 1825 (Old) Account merged into account 1913 (New) "Miscellaneous Assets Held in Trust"

(18) Account 3311 (Old) Account deleted

(19) Account 3513 (Old) Account merged into account 3411 (new). Account renamed "Deferred Credits - Proceeds from Sales of Vehicles and Personal property"

(20) Account 4107 (New) To establish new account exclusively for "G" Funds. Account named "Appropriations Available for Allotment - Other Government Agencies"

(21) Account 4221 (Old) Account deleted

(22) Account 4247 (Old) Account deleted

(23) Account 4267 (Old) Account merged into account 4242 (New)

(24) Account 4269 (Old) Account merged into account 4242 (New)

(25) Account 4273 (Old) Account deleted

(26) Account 4248 (Old) Account deleted

(27) Account 7307 (Old) Account merged into account 7303 (New)

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- (28) Account 1751 (Old) Account deleted
- (29) Account 1753 (Old) Account deleted
- (30) Account 4116 (Old) Account deleted

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DESCRIPTION AND USE
OF ACCOUNTS

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S E C R E T

CHART AND DESCRIPTION OF ACCOUNTS

OFFICE OF FINANCE

Applicability

This Chart and Description of Accounts provides the account classifications to be used by the Office of Finance for the recordation of financial transactions processed by it. Any need or requirement for revisions in the account classifications prescribed herein shall be referred to the Planning Staff for appropriate action.

Classification

This Office of Finance issuance is considered of an intelligence nature within the definition of 11652 and is excluded from automatic downgrading or declassification. [REDACTED]

25X1A

Classified By: 006567
Exempt from General
Declassification Schedule of E.O. 11652
Exempt Category 2

1 October 1976

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INDEX OF ACCOUNTS

1. ASSETS

11. CASH

ON HAND

1101 - Treasury Funds with Agency Cashiers

1102 - U.S. Treasury Checks Held for Field
Station and Custodian Funding

1103 - Cash On Hand for Disbursing

25X1A

1105 - Undeposited Collections

1106 - Checks in Transit for Collection

ON DEPOSIT

1121 - Appropriated Funds Available for
Withdrawal

1122 - Appropriated Funds Available for
Withdrawal - Advances from Other
U.S. Government Agencies

1123 - Treasury Funds with Monetary Agency
Cashiers

25X1A

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1127 - Cash in Banks - Special Trust Deposits

1199 - Monetary Disbursement Control

12. APPROPRIATIONS RECEIVABLE

1201 - Reimbursements Receivable - Active
Appropriations

1202 - Estimated Receipts for Allotment -
Agency

1203 - Estimated Receipts for Allotment -
Other U.S. Government Agencies

14. ADVANCES

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PERSONNEL ADVANCES

1411 - Advances - Travel and Other

1412 - Advances to Agency Personnel -
Continuing

25X1A

1414 - Advances to Agency Personnel -
Medical

1415 - Advances and Other Receivables Due
from Former Agency Personnel

1416 - Compensation and Allowance Payments
Due from Agency Personnel -
Biweekly Payrolls

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ADVANCES TO OTHER U.S. GOVERNMENT AGENCIES

1432 - Advances to Other U.S. Government Agencies

MISCELLANEOUS ADVANCES

25X1A

1441 - Progress Payments to Industrial Contractors

1442 - Miscellaneous Operational Advances

FIELD ADVANCES

16. INVESTMENTS

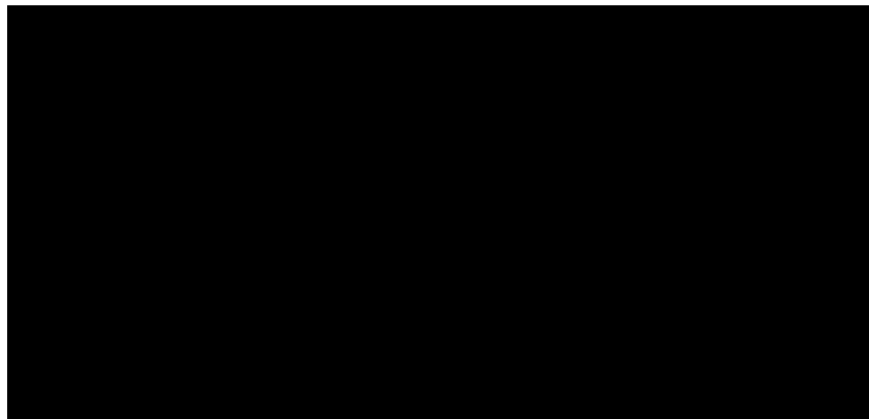
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17. PROPERTY

REAL PROPERTY

1701 - Real Property Owned and Improvements
to Real Property Assigned or Leased
to the Agency

PROPERTY ON HAND

1711 - Stores - Supplies and Equipment

PROPERTY IN USE

1721 - Property in Use - Headquarters

1723 - Property in Use - Other

PROPERTY ON LOAN

1731 - Property on Loan or on Commitment
to Others

1732 - Property on Loan from Others -
Headquarters

RESERVE

1792 - Reserve for Property in Use, In Hands of
Contractors, Real Property Owned and
Improvements to Real Property Assigned
or Leased to the Agency

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19. OTHER ASSETS

ACCOUNTS RECEIVABLE

1902 - Refunds Due on Unused Passenger Tickets

1903 - Miscellaneous Accounts Receivable

MISCELLANEOUS ASSETS

1913 - Miscellaneous Assets and Personal
Effects Held in Trust

DEFERRED CHARGES

1921 - Deferred Debits - Undistributed Charges

1922 - Deferred Debits - Property Released

1923 - Deferred Debits - Cash Short or Over

3. LIABILITIES

31. ACCOUNTS PAYABLE

DUE TO U.S. TREASURY

3101 - Due to U.S. Treasury - Federal Income
Taxes Withheld

3102 - Due to U.S. Treasury - FICA Taxes

3103 - Due to U.S. Treasury - Miscellaneous
Receipts

DUE TO U.S. CIVIL SERVICE COMMISSION

3111 - Due to U.S. Civil Service Commission -
Federal Group Life Insurance
Withholdings and Contributions

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3112 - Due to U.S. Civil Service Commission -
Federal Health Benefits Withholdings
and Contributions

3113 - Due to U.S. Civil Service Commission -
Retirement Deductions and Agency
Retirement Contributions

DUE TO AGENCY BENEFIT AND SERVICE PROGRAMS

3121 - Due to Educational Aid Fund - Withholdings
for Educational Aid Fund

3122 - Due to GEHA - Federal Health Benefits
Withholdings and Contributions

3123 - Due to GEHA - Health Insurance
Withholdings and Contributions
(Contract Plan)

3124 - Due to GEHA - Other

3125 - Due to Credit Union

3126 - Due to CIA Retirement and Disability
System

3127 - Due to Voluntary Investment Plan

DUE TO OTHERS

3141 - Non-Federal Income Taxes Withheld

3142 - Accounts Payable - Transportation
Purchased

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3144 - Counter Checks Payable

3145 - Due to Others - Property on Loan

3146 - Accounts Payable - Other

3147 - Due to Consolidated Charities -
Withholdings for Combined Federal
Campaign

TRUST LIABILITIES

3161 - U.S. Savings Bond Deductions

3162 - Advances from Public Service Aid Society

3163 - Due to Agency Personnel - Payment
Deferred

3164 - Funds Withheld Under Commercial Contracts

3165 - Liability for Cash, Miscellaneous Assets
and Personal Effects Held in Trust

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32. ACCOUNTABILITY TO OTHER U.S. GOVERNMENT AGENCIES

TREASURY FUNDS WITH CASHIERS

3201 - Accountability for Treasury Funds
with Cashiers

ADVANCES FROM OTHER U.S. GOVERNMENT AGENCIES

3211 - Advances from Other U.S. Government
Agencies

34. OTHER LIABILITIES

MISCELLANEOUS

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DEFERRED CREDITS

3411 - Deferred Credits - Proceeds from Sales
of Vehicles and Personal Property

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3413 - Deferred Credits - Income Earned, Not
Collected

3414 - Deferred Credits - Unapplied Collections

4. UNITED STATES GOVERNMENT INVESTMENT

41. UNEXPENDED APPROPRIATIONS

4101 - Appropriations Available for
Allotment - Agency

4102 - Unobligated Allotments

4103 - Unliquidated Obligations

4104 - Unobligated Appropriations Transferred
to Reserve

4105 - Appropriations Transferred from Other
U.S. Government Agencies

4107 - Appropriations Available for Allotment -
Other U.S. Government Agencies

4196 - Appropriations not Available for
Allotment (Reserve for Contingencies)

4197 - Reserve for Contingencies - Adjustments
Awaiting Office of Management and
Budget Approval

42. INVESTED AND DONATED CAPITAL

GENERAL

4201 - Invested and Donated Capital

4202 - Reimbursements to Appropriations

4203 - Expended Appropriations

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INCOME

4212 - Current Income - Reimbursements

GENERAL COSTS

4221 - Direct Allotment Costs

4223 - Property Purchased - Expenditures

4224 - Property Purchased - Acquisitions

INVENTORY ADJUSTMENT COSTS

4231 - Inventory Acquisition Cost Differences

4232 - Inventory Shortages or Overages

4233 - Inventory Price Adjustments

4234 - Inventory and Price Adjustments to
Reserve for Property in Use

PROPERTY DISPOSITION COSTS

4241 - Indirect Costs - Property

4242 - Cost of Property Written Off

4243 - Cost of Property Sold

4246 - Cost of Issues of Property Declared Excess

4247 - Value of Property Returned to Stock

4248 - Property Donated to the Agency

7. MEMORANDUM ACCOUNTS

71. RETIREMENT ACCOUNTS

7101 - Reciprocal Accounts - Civil Service
Commission and CIA Retirement and
Disability System

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7102 - Retirement Deductions - Civil Service
Commission

7103 - Retirement Deductions - CIA Retirement
and Disability System

72. PROPERTY ACCOUNTS

7201 - Property Authorizations

7202 - Unused Property Authorizations

7203 - Unfilled Requisitions

7204 - Property Issues

73. OTHER

7301 - Unexpended Subsidies and Grants - Non-
Controlled Projects

7302 - Payments to be Reported to IRS on
Form 1099

7303 - Assets Written Off - Further Follow Up
Required

7305 - Travelers' Checks Held on Consignment

7306 - Bank Cashiers' Checks Held on Consignment

7307 - Social Security Taxable Wage Credits

7308 - Memorandum Accounts Control

S E C R E T

1101

1101 - Treasury Funds with Agency Cashiers

This debit balance account represents the outstanding balance of advances made by the Department of the Treasury to Agency [REDACTED] to cover disbursements. A subsidiary account will be maintained for each cashier. This account will include only Treasury funds on hand in Monetary Division. Funds deposited into bank accounts are recorded in account 1123.

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Debit this account with:

(a) Amount of each initial advance and subsequent increases in the amounts advanced (contra to account 3201).

(b) Amounts of reimbursements to cashier funds for disbursements made (contra to account 1124 or 1125).

(c) Amounts of bank deposits decreased or closed out (contra to account 1123).

Credit this account with:

(a) Amounts of advances decreased or closed out (contra to account 3201).

(b) Amounts of funds deposited into bank accounts (contra to account 1123).

(c) Checks drawn to provide funds for deposit in [REDACTED]

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1103 - Cash On Hand for Disbursing

This debit balance account represents
(1) the amount of U.S. dollars on hand and held as part of the Official Custodian's accountable funds for the purpose of making cash payments for vouchers, claims, advances and the funding of field installations and projects and (2) the amount of funds on deposit with decentralized disbursing facilities for the purpose of making cash payments for vouchers, claims and advances. Subsidiary accounts will be maintained for each disbursing facility.

Debit this account with:

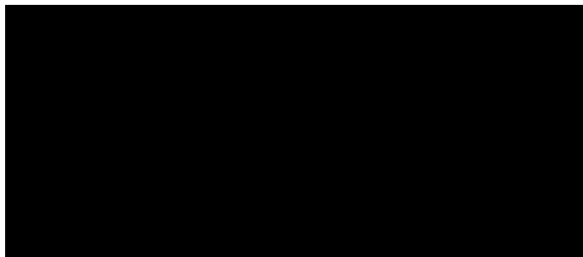
- (a) Proceeds of U.S. Treasury checks which are cashed for the purpose of replenishing or providing cash on hand for disbursing (contra to account 1102).
- (b) Cash collections transferred to the Official Custodian (contra to account 1105).

Credit this account with:

For Decentralized Disbursing Facility

- (a) Cash payments made for certified advances and claims (contra to 1411, 1412, 4221).

For Official Custodian



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- (b) Cash payments made for salary advances and in liquidation of counter checks payable (contra to account 1416, 1417, or 3144).

- (c) Checks cashed from funds on hand for disbursing. Such



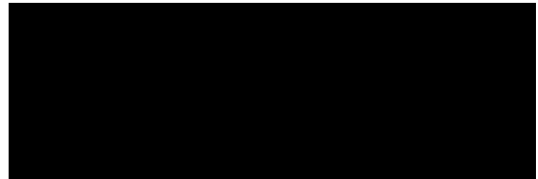
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(d) Other payments made
from such funds (contra to
account 1411, 1412, 1413,
1414, 1415, 1442, 1453, 1902,
1911, 1923, 3124, 3125, 3127,
3163, 3401, 4221, 4223).



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(e) Items recorded in this account which were not honored by the bank for credit to the bank account upon determination that they will not be redeposited (contra to account credited when the item was received or to account 1411 or other accounts as may be applicable if it is not appropriate to reverse the original entry).

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1106

1106 - Checks in Transit for Collection

This debit balance account represents checks sent out for collection in lieu of immediate deposit to a bank account.

Debit this account with:

(a) Checks received by the Official Custodian which are forwarded for collection (contra to account 1105 or 1126).

(b) Checks received from field stations which are forwarded for collection (contra to account 1452).

Credit this account with:

(a) Checks and/or bank credits received in payment of debits to this account (contra to account 1105 or 1126).

NOTE: Acceptable evidence of proof of checks in process of conversion to a form which may be securely deposited will be the carbon copies of transmittal letters with a detailed listing of the individual checks.

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1121

1121 - Appropriated Funds Available for
Withdrawal

This debit balance account represents the balance of appropriations to the Agency which are available for withdrawal by CIA. Separate subsidiary accounts will be maintained for each fiscal year appropriation.

Debit this account with:

(a) Total appropriations authorized for CIA (contra to account 4101 or 4196).

Credit this account with:

(a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury (contra to account 1105).

S E C R E T

1122

1122 - Appropriated Funds Available for
Withdrawal - Advances from Other
U.S. Government Agencies

This debit balance account represents the balance of funds which originally were received as advances from other U.S. Government agencies and deposited in holding accounts with certain agencies for subsequent withdrawal by CIA. A subsidiary account will be maintained for each check deposited.

Debit this account with:

(a) Amount of each check deposited (contra to account 3211 with a concurrent entry to debit account 4107 and credit account 1203).

Credit this account with:

(a) Funds received from other agencies representing withdrawals of amounts in this account (contra to account 1105).

S E C R E T

1123

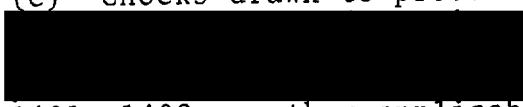
1123 - Treasury Funds with Monetary Agency Cashiers

This debit balance account represents the outstanding balance of advances made by the Department of the Treasury which have been deposited in bank accounts to cover disbursements. A subsidiary account will be maintained for each Monetary Cashier who deposits funds in a bank account.

Debit this account with:

- (a) Amount of initial deposit into bank accounts and subsequent increases (contra to account 1101).
- (b) Amount of subsequent deposits into bank accounts originating from reimbursements to cashiers for disbursements made (contra to account 1125).
- (c) Checks drawn on this account for which stop payment orders have been acknowledged by the bank (contra to account originally charged).

Credit this account with:

- (a) Amounts of bank deposits decreased or closed out (contra to account 1101).
- (b) Allowable disbursements appearing on monthly accountings of cashiers (contra to applicable account).
- (c) Checks drawn to provide  1401, 1402 or other applicable account(s)).

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1125 - Disbursing Funds with Treasury - All Agency
Activities [REDACTED]

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This debit balance account represents the amount under this symbol which is available for disbursement by the Chief Disbursing Officer for all Agency activities [REDACTED]. This account will include funds advanced to the Agency by other U.S. Government agencies. The balance in this account shall be reconciled monthly with the balance reported by the Department of the Treasury.

Debit this account with:

(a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which are available for disbursement (contra to account 1105).

(b) Amounts of other collections deposited with the Department of the Treasury which are available for disbursement (contra to account 1105).

(c) Amounts of checks scheduled to the Disbursing Officer for cancellation (contra to account 4221 or other applicable account).

Credit this account with:

(a) Amounts of advances to other U.S. Government agencies scheduled to the Disbursing Officer for payment (contra to account 1432).

(b) Amounts of uncollectible checks returned by the Department of the Treasury (contra to account 1903).

(c) Amounts of other vouchers and claims scheduled for payment by the Disbursing Officer (contra to accounts 1102, 1411, 1412, 1413, 1414, 1415, 1416, 1417, 1418, 1441, 1442, 1452, 1453, 1921, 3101, 3102, 3111, 3112, 3113, 3121, 3122, 3123, 3124, 3125, 3126, 3127, 3141, 3142, 3144, 3146, 3147, 3163, 3164, or 3401).

(d) Amounts of schedules covering applications of withholdings for savings bonds (contra to account 3161).

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(e) Amounts transferred into the Treasury as miscellaneous receipts (contra to account 3103).

(f) Amounts of reimbursements to Agency Cashier's fund for disbursements made (contra to account 1101 or 1123).

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1127

1127 - Cash in Banks - Special Trust Deposits

This debit balance account represents cash held in bank accounts under Office of Finance control (a) acquired from deceased Agency Personnel for payment to their next of kin or designee; and (b) amounts due Agency personnel who are in sensitive positions which preclude payment of sums due. The sum of the balances of this account and account 1913 will agree at all times with the balance of account 3165. Subsidiary accounts will be maintained reflecting a full description of transactions affecting each bank account.

Debit this account with:

(a) Deposits of cash acquired from deceased Agency personnel (contra to account 1105).

(b) Deposits of amounts due Agency personnel in sensitive positions (contra to appropriate cash account).

(c) Amounts of interest earned on interest-bearing bank accounts (contra to account 3165).

Credit this account with:

(a) Withdrawals to provide funds to replace equivalent funds disbursed from other accounts (contra to account 1105).

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1199

1199 - Monetary Disbursement Control

This credit balance account represents amounts designated to be disbursed for which disbursements have not yet been made by Monetary Division. A subsidiary will be maintained by Monetary Control Number.

Debit this account with:

Disbursements made by the Monetary Division (contra to account 1102, 1103, 1104, 1123, 1124, 1125, 1126 and 1127).

Credit this account with:

Amounts identified to the Monetary Division to be disbursed (contra to applicable accounts).

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1201

1201 - Reimbursements Receivable - Active
Appropriations

This debit balance account represents the total of billed amounts due to the United States which, when collected, will be lawfully available to reimburse active appropriations. A separate subsidiary account will be maintained for each fiscal year appropriation and will identify each billing recorded.

Debit this account with:

(a) Amounts of such bills rendered (contra to account 4212 with concurrent entries to debit account 4202 and credit account 1202. If the amount billed differs from amount estimated, adjust original estimate so that billed and estimated amounts are in agreement by either debiting or crediting account 1202 and 4101).

Credit this account with:

(a) Amounts of collections of items recorded in this account (contra to account 1105).

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1202

1202 - Estimated Receipts for Allotment - Agency

This debit balance account represents the amounts of estimated receipts which are lawfully available for allotment and obligation. A separate subsidiary account will be maintained for each fiscal year.

Debit this account with:

(a) Amounts of estimated receipts which when collected will be lawfully available to reimburse Agency appropriations (contra to account 4101).

(b) Amounts of estimated receipts increased (contra to account 4101).

Credit this account with:

(a) Amounts of estimated receipts which are available to reimburse Agency appropriations for which bills are rendered (contra to account 4202 with concurrent entries to debit 1201 and credit 4212).

(b) Amounts of estimated receipts cancelled or reduced (contra to account 4101).

(c) Amounts of estimated receipts unbilled for lapsing year's appropriations (contra to account 4101 with concurrent entries to debit account 1903 and credit account 3413).

NOTE: When items are T/A'd, application of proceeds from disposal sales or issues charged to "G" funds, concurrent entries will be made to debit account 4202 and credit account 4212.

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1203

1203 - Estimated Receipts for Allotment -
Other U.S. Government Agencies

This debit balance account represents amounts of estimated receipts from Other U.S. Government Agencies which when received will be treated as "Advances from Other U.S. Government Agencies" and which are considered as available for allotment.

Debit this account with:

(a) Amounts of estimated receipts from Other U.S. Government Agencies which are treated as available for "G" account allotments (contra to account 4107).

Credit this account with:

(a) Collections of estimated receipts reflected in this account representing amounts due from Other U.S. Government Agencies which are being treated as "Advances from Other U.S. Government Agencies (contra to account 1105 or 1122 with concurrent entries to debit account 4105 and credit account 3211).

(b) Amounts of estimated receipts cancelled or reduced (contra to account 4107).

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1 of 21411 - Advances - Travel and Other

This debit balance account represents the balance of funds advanced to Agency personnel except continuing advances to personnel in recurring travel status and medical advances to Agency personnel, to cover: (1) expenses to be incurred in connection with travel and/or performance of other official duties, and (2) lost salary checks pending replacement. This account will be limited to advances for which accountings or refunds will be made to headquarters. All such advances are to be accounted for in full by the predetermined due date. A subsidiary account will be maintained for each individual.

Debit this account with:

- (a) Funds advanced to Agency personnel for which accountings will be made to headquarters (contra to account 1103, 1104, 1123, 1124, 1125 or 1126).
- (b) Value of transportation tickets furnished Agency personnel for which accountings will be made to headquarters (contra to account 3142).
- (c) Amounts of such advances made by a field station when the accountability is transferred to headquarters (contra to account 1452 or 1453).
- (d) Funds advanced to Agency personnel pending replacement of lost salary checks (contra to account 1103, 1123, 1124 or 1125).

Credit this account with:

- (a) Amounts refunded or accounted for by the individual (contra to account 1104, 1105, 1412, 1416, 1417, 1453, 1902, 3163 or 3414).
- (b) Amounts of advances in this account for which accountability is transferred to a field station or base (contra to account 1452).
- (c) Amounts of advances in this account written off (contra to account 4221).
- (d) Amounts in this account which remain uncollected or unaccounted for after the individual involved separates from the Agency (contra to account 1415).

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(e) Amounts of credit balances in this account transferred to a field station or base for disposition (contra to account 1452).

(f) Disallowed portion of transportation tickets purchased by Agency GTR's (contra to account 4221).

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1412

1412 - Advances to Agency Personnel - Continuing

This debit balance account represents (1) the balance of funds advanced to personnel performing recurring travel under "blanket" travel orders (this account will be limited to advances for which accountings will be made to headquarters) and (2) amount of imprest funds established primarily for the purpose of providing offices in the headquarters area with a petty cash fund for the purpose of making miscellaneous immediate payments of comparatively small amounts. The latter funds shall be used only to make payments for items of the character indicated in the request for establishment of the fund and shall not be used for any other purpose. A subsidiary account will be maintained for each individual and for each custodian.

Debit this account with:

(a) Amounts of such funds advanced and with disbursements made to replenish such funds (contra to account 1103, 1123, 1124, 1125 or 1126).

Credit this account with:

(a) Amounts of accountings made (contra to account 4221).

(b) Amounts received in repayment of advances recorded in this account (contra to account 1105).

(c) Amounts of advances in this account written off (contra to account 4221).

(d) Amounts in this account which remain uncollected or unaccounted for after the individual involved separates from the Agency (contra to account 1415).

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1414

1414 - Advances to Agency Personnel - Medical

This debit balance account represents the balance of funds advanced to Agency personnel to cover expenses for hospitalization of the employee or his dependents under the Overseas Medical Benefits Program. All such advances are to be settled in full by the predetermined due date. A subsidiary account will be maintained for each individual.

Debit this account with:

(a) Amounts of such advances made by a field station or base when the accountability is transferred to headquarters (contra to account 1452).

(b) Headquarters advances made to beneficiaries under the Overseas Medical Benefits Program (contra to accounts 1103, 1125 or 1126).

(c) Amounts of credit balances in this account paid to allottee bank account or transferred to a field station or base for disposition (contra to account 1126 or 1452).

Credit this account with:

(a) Amounts of approved claims and/or refunds (contra to account 4221 or 1105).

(b) Balance of advances in this account for which accountability is transferred to a field station or base for collection (contra to account 1452).

(c) Amounts in this account which remain uncollected or unaccounted for after the individual separates from the Agency (contra to account 1415)

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1415

1415 - Advances and Other Receivables Due
From Former Agency Personnel

This debit balance account represents the unliquidated balance of funds of an operational, administrative, or personal nature, advanced to or which are otherwise receivable from former Agency personnel. A separate subsidiary account will be maintained by name and advance account number for each such individual indebted to the Agency.

Debit this account with:

(a) Advances and other receivables due from an individual which are not settled by payment or by an accounting when the individual separates from the Agency (contra to account 1103, 1125, 1411, 1412, 1414, 1416, 1417 or 4221).

Credit this account with:

(a) Payments received in liquidation of receivables in this account (contra to account 1105).

(b) Amounts in this account for which an accounting is made or write-off authority is received (contra to account 4221).

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1416 - Compensation and Allowance Payments Due from Agency Personnel - Biweekly Payrolls

This debit balance account represents the amount due from Agency personnel paid every two weeks for (1) earned compensation including payment for accumulated and accrued annual leave paid prior to the payrolling of such compensation (whether before or after the regular payment date), (2) overpayments of compensation and allowances and (3) any other employee indebtedness for which repayment by payroll deduction has been authorized. This account will also be used for recording amounts of moving expense reimbursements and monetary awards which must be reported as gross income for Federal income tax purposes. A subsidiary ledger will be maintained with an account for each individual.

Debit this account with:

(a) Earned compensation including payment for accumulated and accrued annual leave paid prior to the payrolling of such compensation (contra to account 1103, 1123, 1124, 1125 or 1126).

(b) Overpayments of compensation and allowances to personnel paid every two weeks (contra to account 4221).

(c) Any other employee indebtedness for which repayment by payroll deduction has been authorized (contra to account 1411 or 1452).

Credit this account with:

(a) Amounts of cash repayments of amounts reflected in this account (contra to account 1105).

(b) Amounts of repayments accomplished by payroll deduction (contra to account 4221).

(c) Amounts of payroll checks cancelled (contra to account 1125 or 1126).

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(d) Amounts paid to employees in reimbursement or as allowance for moving expenses or as monetary awards which must be reported as gross income for Federal income tax purposes (contra to account 1106, 1411 or 4221).

(e) Amounts equal to credits recorded in this account for cancelled payroll checks when the payroll charge is reversed by use of a Payroll Change Notice (contra to account 4221).

(d) Amounts payrolled equal to debits to this account for earned compensation paid on or after regular payment date which was not payrolled at time of payment (contra to account 4221).

(e) Amounts payrolled equal to debits to this account for moving expenses or awards (contra to account 4221).

(f) Amounts in this account which remain uncollected after the individuals involved separate from the Agency (contra to account 1415).

(g) Amounts in this account for which accountability is transferred to a field station or base for collection (contra to account 1452).

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1417 - Compensation and Allowance Payments Due
from Agency Personnel [REDACTED]

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This debit balance account represents the amount due from Agency personnel [REDACTED] for (1) earned compensation including payment for accumulated and accrued annual leave paid prior to the payroll- ing of such compensation (whether before or after the regular payment date) and (2) overpayments of compensation and allowances. This account will also be used for recording (1) amounts of moving expense reimbursements or monetary awards which must be reported as gross income for Federal income tax purposes and (2) amounts to be included with salary checks on behalf of the Credit Union or GEHA. A subsidiary ledger shall be maintained with an account for each individual.

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Debit this account with:

Credit this account with:

(a) Earned compensation including payment for accumulated and accrued annual leave paid prior to the payroll- ing of such compensation (contra to account 1103, 1123, 1124, 1125 or 1126).

(a) Amounts of cash repayment of amounts reflected in this account (contra to account 1105).

(b) Overpayments of compensation and allowances including payments by cover organizations in excess of stipulated compensation under agreements where the employee has agreed to refund such excess amounts to the Agency (contra to account 4221).

(b) Amounts of repayments accomplished by payroll deduction (contra to account 4221).

(c) Any other employee indebtedness for which repayment by payroll deduction has been authorized (contra to account 1411 or 1452).

(c) Amounts of special rolls payroll checks cancelled (contra to account 1126).

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1417

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(d) Amounts paid to employees in reimbursement or allowance for moving expenses or as monetary awards which must be reported as gross income for Federal income tax purposes (contra to account 1411 or 1452).

(e) Amounts equal to credits recorded in this account for cancelled payroll checks when the payroll charge is reversed by use of a Payroll Change Notice (contra to account 4221).

(f) Amounts payrolled equal to credits to this account for Credit Union and insurance payments due employees (contra to appropriate cash account).

(d) Amounts received from Credit Union and Insurance Branch to be included in employee pay checks (contra to account 1105).

(e) Amounts payrolled equal to debits to this account for earned compensation paid on or after regular payment date which was not payrolled at time of payment (contra to account 4221).

(f) Amounts payrolled equal to debits to this account for moving expenses or monetary awards (contra to account 4221).

(g) Amounts in this account which remain uncollected after the individuals involved separate from the Agency (contra to account 1415).

(h) Amounts in this account for which accountability is transferred to a field station or base for collection (contra to account 1452).

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1432

1432 - Advances to Other U.S. Government Agencies

This debit balance account represents the balance of advances made to other U.S. Government agencies for property procurement, personal services and administrative support, transportation and similar purposes. Subsidiary accounts shall be maintained by agency and purpose of advance.

Debit this account with:

(a) Amounts of such advances (contra to account 1123 or 1125).

Credit this account with:

(a) Amounts of services or material received as evidenced by certified statements, billings, invoices, or other accountings (contra to accounts 3143, 4221 or 4223).

(b) Amounts of advances refunded to the Agency for which no billing was made (contra to account 1105 or 3414).

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1441

1441 - Progress Payments to Industrial Contractors

This debit balance account represents the balance of reimbursements by headquarters to industrial contractors for costs incurred pending delivery of equipment under contract. A subsidiary account will be maintained for each contract, task or work order, as appropriate.

Debit this account with:

(a) Amounts of disbursements made to contractors for progress payments as authorized in the contracts (contra to account 1125).

Credit this account with:

(a) Amounts previously debited upon completion and receipt of equipment under the contract as evidenced by receiving reports (contra to account 4223).

S E C R E T

1442

1442 - Miscellaneous Operational Advances

This debit balance account represents the balance of operational advances of a type which are not properly chargeable to other advance accounts. This account will be limited to advances for which accountings will be made to headquarters. Typically, but not necessarily, advances charged to this account will be funded and accounted for as revolving funds. Advances to be recorded in this account will include, but shall not be limited to, the following:

25X1A

- (1) Advances to individuals and organizations for the [REDACTED] procurement of materiel to be used for operational purposes, and for purchases of materiel on behalf of other Government agencies which will not be recorded in Agency FPA records.

25X1A

- (2) Advance to the Safehouse Branch/OL to finance the rental and incidental obligations of [REDACTED] safehouses.

A subsidiary account will be maintained for each advance.

Debit this account with:Credit this account with:

(a) Amounts of disbursements made to establish or replenish such funds (contra to account 1103, 1104, 1123, 1125 or 1126).

(a) Amounts of accountings made (contra to account 4221).

(b) Amounts transferred in from field stations (contra to account 1452).

(b) Amounts received in repayment of advances recorded in this account (contra to account 1105).

25X1A

(c) Amounts of Federal income taxes withheld in connection with [REDACTED] individual Federal income tax returns and declarations of estimated Federal income tax (contra to account 3101).

(c) Amounts transferred to field installations (contra to account 1452).

S E C R E T

1451

1451 - Advances to Stations - Acknowledged

This debit balance account represents the acknowledged accountability of field installations operating under the Class A, B, or C accounting procedures. Subsidiary accounts will be maintained for each field station or base.

Debit this account with:

(a) Acknowledged increases in accountability upon receipt of installation accountings (contra to account 1452).

Credit this account with:

(a) Acknowledged decreases in accountability upon receipt of installation accountings (contra to account 1452).

S E C R E T

1452

1452 - Advances to Stations - Unacknowledged

This debit balance account represents the net balance of amounts charged (or credited) to field stations, initiated by headquarters or by field stations on issuance of Form No. 494, "Transfer of Funds or Accounts", or other acceptable forms as well as transfers initiated in the field covering transfers of charges (or credits) between stations, pending processing of station accountings reflecting the change in account - ability. Subsidiary accounts will be maintained for each field installation.

Debit this account with:

(a) Acknowledged decreases in accountability upon receipt of station accountings (contra to account 1451).

(b) Amounts charged to a field station by headquarters (contra to account 1102, 1103, 1104, 1123, 1124, 1125, 1126, 1401, 1411 or other accounts as applicable).

(c) Amounts reported by a field station to headquarters which increases its accountability (contra to account 1401, 1402, 1411, 1417, 3103, 3124, 3125, 4221 or other account as applicable).

Credit this account with:

(a) Acknowledged increases in accountability upon receipt of station accountings (contra to account 1451).

(b) Amounts credited to a field station by headquarters (contra to account 1411 or other account as applicable).

(c) Amounts reported by a field station to headquarters which decreases its accountability (contra to account 1126, 1401, 1402, 1411, 1902, 3163, 3401, 4221 or other account as applicable).

1453

25X1A 1453 - Advances to [REDACTED] Installations -
Centralized Control

25X1A This debit balance account represents the accountability of [REDACTED] field installations other than those following Class A, B or C accounting procedures. Generally, advances charged to this account may be used for advances to installation employees for general administrative and operational expenses of the installation, and for advances and payments in behalf of other individuals, projects and installations. Accountings for such advances will be required monthly in accordance with prescribed procedures. Subsidiary accounts will be maintained for each installation.

Debit this account with:

(a) Amounts disbursed to such installations to establish the initial fund or to replenish it (contra to account 1103, 1123, 1125 or 1126).

(b) Increases in accountability arising from funds collected and retained by the installation (contra to account 1411).

Credit this account with:

(a) Accountings for expenditures by the installation which are supported with appropriate documentation (contra to account 1402, 1411, 4221 or other accounts as applicable).

(b) Amounts credited to the installation by headquarters upon transmittal of notice thereof (contra to account 1411).

(c) Amounts returned to the Agency (contra to account 1105).

(d) Disbursements reported which have not been appropriately supported or documented (contra to account 1454).

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1454

1454 - Advances to Stations - Suspense

25X1A

This debit balance account represents the balance of disbursements reported by Class A, Class B, Class C and [REDACTED] Stations accountable to headquarters for which additional information is required before processing can be completed. Subsidiary accounts will be maintained for each installation.

Debit this account with:

(a) Disbursements reported which have not been appropriately supported or documented (contra to account 1451, 1452 or 1453).

Credit this account with:

(a) Amounts cleared upon the basis of receipt of the necessary support or documentation (contra to account 1401, 1402, 1411, 3401, 4221 or other accounts as applicable).

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S E C R E T

1603

1603 - Notes Receivable - Project Liquidations

This debit balance account represents the balance of principal due on notes receivable accepted in connection with the termination and liquidation of projects. A subsidiary memorandum record shall be maintained for each project which will reflect the following data:

- a. Amount of Agency's gross investment in the project at time note receivable is accepted.
- b. All recoveries against (a), including principal, interest, or other.
- c. Balance of (a) not yet recovered.
- d. Face amount of note receivable.
- e. Principal payments on notes receivable.
- f. Balance of principal due on note receivable.

Debit this account with:

(a) Notes receivable obtained in connection with the termination and liquidation of projects (contra to account 1601).

Credit this account with:

(a) Payments of principal against assets recorded in this account (contra to account 1691 with concurrent entries to debit account 1105 or 1452 and credit account 3103; see Note).

(b) Amounts in this account for which write off is authorized (contra to account 1691).

NOTE:

Any recovery shall be credited to account 3103 as a miscellaneous receipt.

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S E C R E T

1701

1701 - Real Property Owned and Improvements to Real
Property Assigned or Leased to the Agency

This debit balance account represents (1) the purchase cost of real property and the cost of permanent improvements made to real property owned by the Agency and (2) the cost of permanent improvements made by the Agency in connection with real property which is held by the Agency under assignment or lease. This account will be adjusted at the end of each annual period to reconcile to the current balance of purchase costs and costs of permanent improvements of real property owned and to the current balance of permanent improvement costs on real property held under assignment or lease, based upon reports furnished by the Real Estate and Construction Division, Office of Logistics.

Debit this account with:

(a) Increases, as of the end of each annual period, in the current balance of purchase costs and costs of permanent improvements of real property owned by the Agency (contra to account 1792).

(b) Increases, as of the end of each annual period, in the current balance of permanent improvement costs of real property held under assignment or lease (contra to account 1792).

Credit this account with:

(a) Decreases, as of the end of each annual period, in the current balance of purchase costs and costs of permanent improvements of real property owned by the Agency (contra to account 1792).

(b) Decreases, as of the end of each annual period, in the current balance of permanent improvement costs of real property held under assignment or lease (contra to account 1792).

S E C R E T

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1711 - Stores - Supplies and Equipment

This debit balance account represents the carrying value at fixed prices of inventories on hand in the several depots under the control of headquarters. A subaccount shall be maintained for each material unit. Subsidiary accounts will be maintained for each line item of inventory.

Debit this account with:

(a) Acquisition cost based on receiving reports of materiel acquired from vendors or other U.S. Government Agencies for which the Agency will be required to make payment (contra to account 4224).

(b) Carrying value of shipments received by headquarters from Type II and Type III installations (contra to account 4247).

(c) Carrying value established for property donated to the Agency at headquarters (contra to account 4248).

(d) Fixed unit price of materiel returned to stock (contra to account 1721 or 1731 or to account 4247. When the contra entry is to account 1721, concurrent entries will be made to debit account 1792 and credit account 4247).

Credit this account with:

(a) Carrying value of materiel shipped to Type II and Type III installations (contra to account 4241).

(b) Carrying value of non-expendable materiel placed in use at locations under control of headquarters (contra to account 1721 with concurrent entries debiting account 4241, 4246 or 4247 and crediting account 1792).

(c) Carrying value of materiel sold or released to U.S. Government Agencies and others pending recordation of final disposition entries (contra to account 1922).

(d) Carrying value of materiel issued when accountability is terminated (contra to account 4241, 4246 or 4247).

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(e) Increases in the carrying value of property resulting from modification (contra to account 4233).

(e) Carrying value of materiel loaned or committed to others (contra to account 1731).

(f) Increases representing adjustments resulting from acquisition cost differences, cycle or other inventories, normal supply operations, and unit price changes (contra to account 4231, 4232 or 4233).

(f) Carrying value of materiel donated to other U.S. Government Agencies [REDACTED]

25X1A

25X1A

(g) Decreases in the carrying value of property resulting from modification (contra to account 4233).

(h) Carrying value of materiel written off (contra to account 4242).

(i) Decreases representing adjustments resulting from acquisition cost differences, cycle or other inventories, normal supply operations, and unit price changes (contra to account 4231, 4232 or 4233).

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1711 - Stores - Supplies and Equipment

This debit balance account represents the carrying value at fixed prices of inventories on hand in the several depots under the control of headquarters. A subaccount shall be maintained for each material unit. Subsidiary accounts will be maintained for each line item of inventory.

Debit this account with:

(a) Acquisition cost based on receiving reports of materiel acquired from vendors or other U.S. Government Agencies for which the Agency will be required to make payment (contra to account 4224).

(b) Carrying value of shipments received by headquarters from Type II and Type III installations (contra to account 4247).

(c) Carrying value established for property donated to the Agency at headquarters (contra to account 4248).

(d) Fixed unit price of materiel returned to stock (contra to account 1721 or 1731 or to account 4247. When the contra entry is to account 1721, concurrent entries will be made to debit account 1792 and credit account 4247).

Credit this account with:

(a) Carrying value of materiel shipped to Type II and Type III installations (contra to account 4241).

(b) Carrying value of non-expendable materiel placed in use at locations under control of headquarters (contra to account 1721 with concurrent entries debiting account 4241, 4246 or 4247 and crediting account 1792).

(c) Carrying value of materiel sold or released to U.S. Government Agencies and others pending recordation of final disposition entries (contra to account 1922).

(d) Carrying value of materiel issued when accountability is terminated (contra to account 4241, 4246 or 4247).

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1711

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(e) Increases in the carrying value of property resulting from modification (contra to account 4233). (e) Carrying value of materiel loaned or committed to others (contra to account 1731).

(f) Increases representing adjustments resulting from acquisition cost differences, cycle or other inventories, normal supply operations, and unit price changes (contra to account 4231, 4232 or 4233). (f) Carrying value of materiel donated to other U.S. Government Agencies  25X1A
 25X1A

(g) Decreases in the carrying value of property resulting from modification (contra to account 4233).

(h) Carrying value of materiel written off (contra to account 4242).

(i) Decreases representing adjustments resulting from acquisition cost differences, cycle or other inventories, normal supply operations, and unit price changes (contra to account 4231, 4232 or 4233).

1721

1721 - Property in Use - Headquarters

This debit balance account represents the carrying value at fixed prices of nonexpendable property placed in use exclusive of (1) such property at Type II and Type III FPA installations and (2) operationally expended items made available to projects for which accountability is dropped. Normally, property in use represents (1) equipment issued from depots to headquarters operating and service offices or divisions for purposes of carrying out their operational and administrative functions, and (2) property made available to projects where the property of such projects is subject to headquarters' financial and stock control. Subsidiary accounts will be maintained for each materiel unit.

Debit this account with:

- (a) Carrying value of such materiel placed in use (contra to account 1711 with concurrent entries to debit account 4241 or 4246 and credit account 1792).
- (b) Increases representing adjustments resulting from cycle or other inventories, normal supply operations, and unit price changes (contra to account 4232 or 4233 with concurrent entries to debit account 4234 and credit account 1792).
- (c) Carrying value of materiel reissued to in use without charge to Property Requisitioning Authority (contra to account 1711 with concurrent entries to debit account 4247 and credit account 1792).

Credit this account with:

- (a) Carrying value of such materiel returned to stock (contra to account 1711 with concurrent entries to debit account 1792 and credit account 4247).
- (b) Decreases representing adjustments resulting from cycle or other inventories, normal supply operations, and unit price changes (contra to account 4232 or 4233 with concurrent entries to debit account 1792 and credit account 4234).

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1723

1723 - Property in Use - Other

This debit balance account represents the carrying value of (1) Nonexpendable property on hand at Type II and Type III accountable installations. Accountability will be adjusted annually for each installation based upon installation reports prepared as of 30 April each year (2) Property in use other than that required to be reflected in account 1721. Accountability shall be adjusted at the end of each quarter based upon quarterly reports furnished to the Office of Finance (3) Agency property in the hands of contractors. Accountability shall be adjusted at the end of each semiannual period based upon reports furnished by the Procurement Division. A subsidiary account shall be maintained by installation location code and/or project number.

Debit this account with:

(a) Carrying value of initial inventory of such property on hand at installations (contra to account 1792).

(b) Increases in carrying value of such property, based on reports, as at the end of each reporting period (contra to account 1792).

Credit this account with:

(a) Decreases in carrying value of such property, based on reports, as at the end of each reporting period (contra to account 1792).

S E C R E T

1731

1731 - Property on Loan or on Commitment to Others

This debit balance account represents the carrying value at fixed prices of property under the control of headquarters which is on loan to others, including property made available for use by [REDACTED] personnel, or on commitment to others. The account will not include property donated. The property on loan is subject to being returned, replacement in kind, or payment therefor by the borrower; property on commitment to others may be returned to inventory on hand or it may be written off upon certification by the ADDO. Subaccounts will be maintained for each material unit. Subsidiary accounts will be maintained for each line item of inventory with identifying code for the country, agency, or other borrower.

25X1C

Debit this account with:

(a) Carrying value of materiel loaned to others (contra to account 1711).

(b) Increases representing adjustments resulting from unit price changes (contra to account 4233).

Credit this account with:

(a) Carrying value of materiel returned, replaced in kind or paid for (contra to account 1711).

(b) Carrying value of materiel on commitment to others which is written off upon certification by the ADDO that the materiel has been operationally expended (contra to account 1711 with concurrent entries debiting 4241 and crediting 1711).

(c) Decreases representing adjustments resulting from unit price changes (contra to account 4233).

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1732

1732 - Property on Loan from Others - Headquarters

This debit balance account represents the carrying value at fixed prices of materiel under the control of headquarters which is loaned to the Agency by other U.S. Government agencies, foreign governments, commercial organizations, or individuals.

Debit this account with:

(a) Fixed price of such materiel loaned to the Agency by others (contra to account 3145).

Credit this account with:

(a) Carrying value of materiel recorded in this account which is returned to the owner or otherwise removed from this classification (contra to account 3145).

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1792 - Reserve for Property in Use, In Hands of Contractors, Real Property Owned, and Improvements to Real Property Assigned or Leased to the Agency

This credit balance account represents a full reserve for the sum of the balance of accounts 1701, 1721 and 1723.

Debit this account with:

(a) Decreases, as at the end of each annual period in the current balance of purchase costs, costs of permanent improvements of real property and costs of permanent improvements to real property held under assignment or lease (contra to account 1701).

(b) Decreases in the value of inventory at Type II and Type III installations based upon installation dollar-value reports as of 30 April each year (contra to account 1723).

(c) Decreases in the value of property in hands of contractors or in use at special projects based upon reports received by the Office of Finance (contra to account 1723).

(d) Carrying value of property returned to stock from in use (contra to account 4247 with concurrent entries to debit account 1711 and credit account 1721).

Credit this account with:

(a) Increases, as at the end of each annual period, in the current balance of purchase costs, costs of permanent improvements of real property and costs of permanent improvements to real property held under assignment or lease (contra to account 1701).

(b) Value of initial inventory of Type II and Type III installations or increases in the value based upon installation dollar-value reports as of 30 April each year (contra to account 1723).

(c) Increases in the value of property in hands of contractors or in use at special projects based upon reports received by the Office of Finance (contra to account 1723).

(d) Carrying value of property placed in use at headquarters (contra to 4241 with concurrent entries to debit account 1721 and credit 1711).

1792

(e) Decreases in the value of property in use at headquarters resulting from unit price changes, cycle or other inventories and normal supply operations (contra to account 4234 with concurrent entries to debit account 1721 and credit account 4232 or 4233).

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(e) Increases in the value of property in use at headquarters resulting from unit price changes, cycle or other inventories and normal supply operations (contra to account 4234 with concurrent entries to debit account 4232 or 4233 and credit account 1721).

(f) The value of property reissued to in use without charge to Property Requisitioning Authority (contra to account 4247 with concurrent entries to debit account 1721 and credit account 1711).

S E C R E T

1902

1902 - Refunds Due on Unused Passenger Tickets

This debit balance account represents the estimated value of the unused passenger tickets for which travelers have been allowed credit and which have been or are to be submitted to carriers or agents of transportation companies for refund. A subsidiary shall be maintained by name.

Debit this account with:

(a) Estimated value of unused passenger tickets for which travelers have been allowed credit on advance accounts and which have been transferred to headquarters (contra to account 1452).

(b) Estimated value of unused passenger tickets for which travelers have been allowed credit on advance accounts (contra to account 4221).

(c) Amounts by which the estimated value established in the account exceeds the refund from the carrier (contra to account 4221).

Credit this account with:

(a) Amounts recorded in this account for which refunds are received (contra to account 1105).

(b) Amounts by which the refunds from the carrier exceeds the estimated value established in the account (contra to account 4221)

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1903 - Miscellaneous Accounts Receivable

This debit balance account represents the total of (1) miscellaneous amounts due from sources not specifically provided for in other accounts, which have been stated on bills, including amounts due resulting from uncollectible checks returned by the Department of the Treasury and (2) amounts due from other U.S. Government Agencies for over-payments discovered upon audit of billings which were paid prior to audit. A subsidiary account shall be maintained for each receivable.

Debit this account with:

(a) Amounts of bills rendered for collection of amounts representing refunds to appropriations or reimbursements to lapsed appropriations (contra to account 4221).

(b) Amounts of bills rendered for collection of amounts which when collected will represent repayment of disbursements for which no expenditure has been recorded (contra to account 1432).

(c) Amounts of bills rendered for collection of miscellaneous receipts (contra to account 3413).

(d) Amounts of uncollectible checks returned by the Department of the Treasury (contra to account 1124 or 1125).

Credit this account with:

(a) Amounts of collections previously billed which represent (1) refunds to appropriations, (2) repayments of disbursements for which no expenditure has been recorded or reimbursements to lapsed appropriations (contra to account 1105).

(b) Amounts of collections previously billed which are required to be deposited into the Treasury as miscellaneous receipts (contra to account 3413 with concurrent entries to debit account 1105 and credit account 3103).

(c) Amounts in this account which are written off upon receipt of appropriate authorization (contra to account 4221).

(d) Amounts charged to this account which are allowed as credits on subsequent billings or for which cash refunds are received (contra to account 1921).

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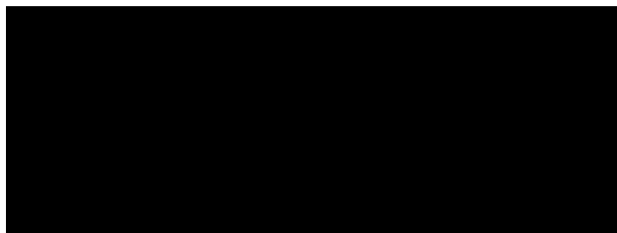
1903

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(e) Amounts due for which credits will be received on subsequent billings or for which cash refunds will be received (contra to account 1921).

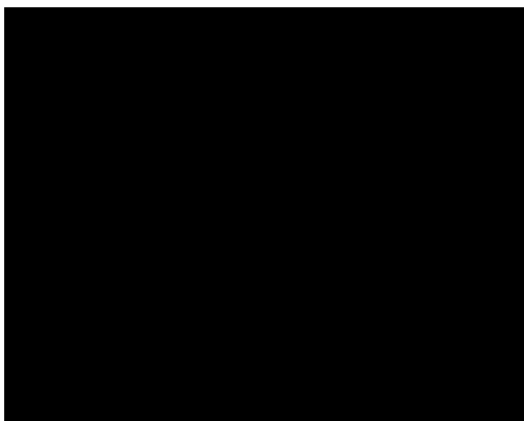
(e) Amounts charged to this account subsequently determined to be proper charges to the Agency and not appropriate for disallowance (contra to applicable account).

(f) Amounts of estimated receipts unbilled for lapsing year's appropriation (contra to account 3413 with concurrent entries to debit account 1202 and credit 4101).



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25X1C



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1913

1913 - Miscellaneous Assets and Personal Effects
Held in Trust

This debit balance account represents (1) the amount of miscellaneous assets held in trust by headquarters (2) a nominal value of \$1.00 for each item of personal effects (other than cash) held in trust for Agency personnel and acquired from deceased Agency personnel and held for safekeeping by Monetary Division pending delivery to the next of kin or designee of the deceased person.

Debit this account with:

- (a) Amount of \$1.00 for each such item of personal effects (other than cash) turned over to Monetary Division for safekeeping (contra to account 3165).
- (b) Face value of securities, or if no face value, a nominal amount of \$1.00 for each such document deposited with Monetary Division (contra to account 3165).
- (c) Amounts of funds held in trust for Central Employee Activities Fund which are transferred to the EAA for deposit in interest-bearing savings accounts (contra to account 1126, with concurrent entries to debit account 1452 and credit account 3165).
- (d) Amount of interest credited in EAA savings accounts resulting from transfers under (c) above (contra to account 3165).

Credit this account with:

- (a) Amount of \$1.00 for each item of personal effects released for delivery to the next of kin or designee (contra to account 3165).
- (b) Carrying value of securities released for delivery to or disposal for employees or agents (contra to account 3165).
- (c) Amounts received from EAA representing funds held in trust for the Central Employee Activities Fund (contra to account 1105 with a concurrent entries to debit account 3165 and credit account 1126 or 1452).

NOTE: The sum of the balances of this account and account 1127 will agree at all times with the balance of account 3165.

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1921

1921 - Deferred Debits - Undistributed Charges

This debit balance account represents undistributed charges which are held in suspense pending determination as to appropriate disposition.

Subsidiary accounts shall be maintained by name of payee, invoice number, etc., as may be required in order to facilitate distribution to the appropriate accounts.

Debit this account with:

(a) Amounts of disbursements for which the information necessary to make appropriate distribution is unavailable (contra to account 1125).

Credit this account with:

(a) Amounts recorded in this account which are distributed (contra to account 4221 or other applicable account).

NOTE: Any amounts remaining in this account beyond ninety (90) days shall be reported on a separate schedule attached to the monthly financial statements with an explanation as to the reasons why each such item cannot be distributed to the appropriate accounts.

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1922 - Deferred Debits - Property Released

This debit balance account represents the carrying value of property released to U.S. Government agencies and others pending recordation as a charge to the appropriate nominal accounts or establishment of (1) such further accountability controls for the property, or (2) reimbursements due, as may be appropriate. A subsidiary will be maintained by identification control number, document control number, amounts, and date.

Debit this account with:

(a) Value of property released as recorded in the Logistics Inventory Control System (contra to account 1711).

Credit this account with:

(a) Value of property recorded in this account, based upon receipt of Form 674 as evidence that proceeds from the sale of such property have been collected (contra to account 4243).

(b) Value of property recorded in this account based upon receipt of a copy of a billing rendered (contra to account 4243).

(c) Value of property released [REDACTED] without reimbursement, based upon receipt of shipping document (contra to account 4241 with concurrent entries to debit account 1601 and credit account 1691).

25X1C

S E C R E T

1922

1922
2 of 2

(d) Value of property issued from stock chargeable to "G" funds (contra to account 4243 with concurrent entries which will include both the cost of property and transportation costs, if any, to debit account 4221 "G", credit account 4212, debit account 4202 and credit account 1202).

(e) Value of property recorded in this account representing accommodation procurement (contra to account 4243) (See Note).

NOTE: Amounts T/A'd to field installations representing accommodation procurement will include the cost of the property and transportation costs. At time of T/A, concurrent entries will be made to debit account 1452, credit account 4212, debit account 4202 and credit account 1202.

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S E C R E T

1923

1923 - Deferred Debits - Cash Short or Over

This debit or credit balance account represents:

- (a) The amount by which cash received from the U.S. Treasury in the form of packaged coins is short or over the amounts which should be contained in the packages; and
- (b) The cash on hand with the official custodian or disbursing office tellers is short or over the amounts chargeable to them in the books of account.

All cash differences shall be recorded in this account. Each shortage and overage shall be properly documented setting forth the amount, circumstances and condition under which the discrepancy occurred. Shortages and overages amounting to less than \$25.00, where there is no evidence of malfeasance or negligence, will be accumulated in this account and submitted to the Director of Finance for settlement on a semi-annual basis as at 30 June and 31 December of each year. All other shortages shall be referred on an individual basis to the Board of Review for recommendation to the appropriate official and settlement. All other overages shall be referred to the Director of Finance for review prior to reporting such overages to the U.S. Treasury as Miscellaneous Receipts.

Debit this account with:

(a) The amount by which the actual cash on hand is short of the amount which should be on hand as reflected in the accounts of the official custodian or disbursing office tellers (contra to account 1103).

(b) Amounts representing overages which are approved for treatment as Miscellaneous Receipts (contra to account 3103).

Credit this account with:

(a) The amount by which the actual cash on hand is over the amount which should be on hand as reflected in the accounts of the official custodian or disbursing office tellers (contra to account 1105).

(b) Amounts representing shortages which are authorized to be written off to expense or which are refunded by individuals held pecuniarily liable (contra to account 1105 or 4221).

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Unexpended

S E C R E T

3101

3101 - Due to U.S. Treasury - Federal Income
Taxes Withheld

25X1C

This credit balance account represents amounts due to the U.S. Treasury for Federal income taxes withheld from the compensation of Agency personnel.

25X1C

25X1C

Debit this account with:

(a) Amounts of payments of such taxes in accordance with prescribed methods of payment (contra to account 1123, 1125 or 1126).

(b) Amounts needed to offset amounts in this account representing refunds to agents (contra to account 1413, 1417 or 1452).

Credit this account with:

(a) Amounts of such income taxes withheld (contra to account 4221).

25X1A

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Unexpended


S E C R E T

S E C R E T

3102

3102 - Due to U.S. Treasury - FICA Taxes

25X1C This credit balance account represents amounts due to the U.S. Treasury for (1) social security (FICA) taxes withheld from Agency personnel and (2) the related amount of social security taxes to be contributed by the Agency. 25X1C



Debit this account with:

(a) Amounts of payments of such taxes in accordance with prescribed methods of payment (contra to account 1123, 1125 or 1126).

Credit this account with:

(a) Amounts of such social security (FICA) taxes withheld and related Agency contributions (contra to account 4221).

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Unexpended

S E C R E T

3103

3103 - Due to U.S. Treasury - Miscellaneous Receipts

This credit balance account represents the amount of miscellaneous receipts collected by the Agency which are required to be paid into the General Fund of the Treasury.

Debit this account with:

(a) Amounts paid to the Treasury (contra to account 1125).

Credit this account with:

(a) Amounts of collections which are required to be paid into the Treasury as Miscellaneous Receipts (contra to account 1105, 1452 or 3411).

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Unexpended

S E C R E T

3111

3111 - Due to U.S. Civil Service Commission - Federal
Group Life Insurance Withholdings and
Contributions

This credit balance account represents the amount due to U.S. Civil Service Commission for (1) Federal Group Life Insurance premiums withheld from compensation of employees and (2) Agency contributions for Federal Group Life Insurance. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts in this account transmitted to the U.S. Civil Service Commission (contra to account 1125).

Credit this account with:

(a) Amounts of such withholdings and related Agency contributions (contra to account 4221).

S E C R E T

3112

3112 - Due to U.S. Civil Service Commission - Federal Health Benefits Withholdings and Contributions

This credit balance account represents the amount due to the U.S. Civil Service Commission for Federal Health Benefits payments withheld from the compensation of employees and the corresponding Agency's contribution. Separate subsidiary accounts shall be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Disbursements of amounts reflected in this account (contra to account 1125).

Credit this account with:

(a) Amounts withheld from compensation of employees and amounts of Agency's contribution (contra to account 4221).

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S E C R E T

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S E C R E T

3113

3113 - Due to U.S. Civil Service Commission - Retirement Deductions and Agency Retirement Contributions

This credit balance account represents amounts due to the U.S. Civil Service Commission for (1) Civil Service retirement deductions withheld from compensation of Agency employees and (2) Agency civil service retirement contributions. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts in this account transmitted to the U.S. Civil Service Commission (contra to account 1125).

Credit this account with:

(a) Amount of retirement deductions and related Agency contributions (contra to account 4221).

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Unexpended

S E C R E T

S E C R E T

3121

3121 - Due to Educational Aid Fund - Withholdings
for Educational Aid Fund

This credit balance account represents the amount due Educational Aid Fund for withholdings from the compensation of employees for contributions to the Educational Aid Fund

Debit this account with:

(a) Amounts in this account paid to Educational Aid Fund (contra to account 1125).

Credit this account with:

(a) Amounts withheld from compensation of employees for Educational Aid Fund (contra to account 4221).

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S E C R E T

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S E C R E T

3122

3122 - Due to GEHA - Federal Health Benefits
Withholdings and Contributions

This credit balance account represents the amount due to GEHA for Federal Health Benefits payments withheld from the compensation of employees and the corresponding Agency's contribution. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts in this account paid to GEHA (contra to account 1125).

Credit this account with:

(a) Amounts withheld from compensation of employees and amounts of the Agency's contribution (contra to account 4221).

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3123

3123 - Due to GEHA - Health Insurance Withholdings
and Contributions (Contract Plan)

This credit balance account represents the amount due to GEHA for health insurance payments withheld from the compensation of certain contract employees and the corresponding Agency's contribution. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts in this account paid to GEHA (contra to account 1123 or 1125).

Credit this account with:

(a) Amounts withheld and amounts of the Agency's contribution (contra to account 4221).

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S E C R E T

3124
3125

3124 - Due to GEHA - Other

3125 - Due to Credit Union

These credit balance accounts represent the Agency's liability for payroll deductions and collections from Agency personnel for amounts due GEHA for life and other insurance premiums and for amounts due to the Credit Union, respectively. Account 3125 also will include the Agency's liability for amounts received from the Credit Union for payment on behalf of the Credit Union to Agency personnel stationed in the field. A subsidiary account shall be maintained for account 3125 and controlled by reference number.

Debit this account with:

- (a) Amounts of the respective types of items which are paid to GEHA or the Credit Union (contra to account 1103, 1123, 1125 or 1126).
- (b) Amounts which are deposited on behalf of the Credit Union in the allottee bank accounts of Agency personnel (contra to account 1123 or 1125).
- (c) Amounts of Treasury checks issued to the Credit Union (contra to account 1125).

Credit this account with:

- (a) Amounts of payroll deductions for the respective types of items (contra to account 4221).
- (b) Amounts collected or received from Agency personnel for the account of GEHA or the Credit Union (contra to account 1452).
- (c) Amounts received from the Credit Union for purchase of Treasury checks (contra to account 1105).
- (d) Amounts received from the Credit Union for deposit in allottee bank accounts (contra to account 1105).

S E C R E T

3126

3126 - Due to CIA Retirement and Disability System

This credit balance account represents funds held for the CIA Retirement and Disability System. This is a reciprocal account and the credit balance shall be equal (or reconcilable) to the debit balance in CIA Retirement System Account 9106, Disbursing Funds - Due from CIA. For each transaction affecting Account 3126, an appropriate reciprocal entry shall be recorded in Account 9106. The two accounts shall be confirmed at the end of each month.

Debit this account with:

(a) Amounts of vouchers or schedules for disbursements such as annuity payments, refunds of contributions, funds invested, expenses (contra to account 1123, 1125, 1126 or 1415).

Credit this account with:

(a) Amounts of retirement withholdings and related Agency contributions (contra to account 4221).

(b) Amounts of collections and receipts from all sources such as participants, annuitants, CSC, Treasury Department (contra to account 1105).

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3127

3127 - Due to Voluntary Investment Plan

This credit balance account represents the Agency's liability for payroll deductions and collections from Agency personnel for amounts due Voluntary Investment Plan (VIP).

Debit this account with:

- (a) Amounts in this account paid to Voluntary Investment Plan (contra to account 1126).
- (b) Amounts transferred to field installations representing refund of contributions by employees in excess of authorized amounts (contra to account 1452).

Credit this account with:

- (a) Amounts of current period payroll deductions for the Plan (contra to account 4221).
- (b) Amounts of direct contributions to the Plan (contra to account 1105 or 1452).

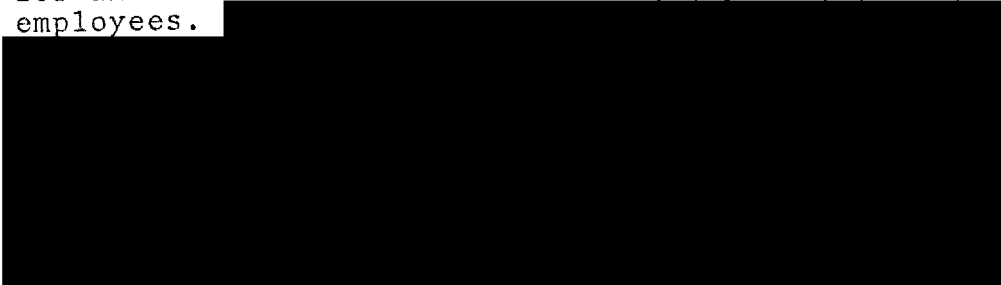
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SECRET

3141

3141 - Non-Federal Income Taxes Withheld

This credit balance account represents amounts due taxing authorities other than the U.S. Government for income taxes withheld from compensation of Agency employees.



(25X1C

25X1C

Debit this account with:

(a) Amounts of payments of such taxes to the appropriate taxing authority in accordance with prescribed methods of payment (contra to account 1123 or 1125).

Credit this account with:

(a) Amounts of such income taxes withheld (contra to account 4221).

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SECRET

S E C R E T

3142

3142 - Accounts Payable - Transportation Purchased

This credit balance account represents the liability of the Agency for passenger transportation tickets received. A subsidiary account shall be maintained by name and Government Transportation Request number.

Debit this account with:

(a) Payments made to carriers or agents of transportation companies for tickets purchased with Government Transportation Requests (GTR's) and for tickets purchased by the Central Processing Branch (contra to account 1123, 1125 or 1126).

(b) Amounts paid for transportation purchased with GTR's issued under reimbursement agreements with other U.S. Government Agencies (contra to account 1125).

(c) Amount representing value of unused or partially used tickets turned in for credit as it appears on DD Form 730 (contra to account 4221).

(d) Amount prior to closing of books as of 30 September of items recorded prior to 1 October of second preceding year (contra to account 4221, FAN M114-0001; subsequent payments of items cleared will be charged to this FAN).

Credit this account with:

(a) Cost of transportation tickets received based upon notices of transportation purchased (contra to account 1411).

(b) Cost of transportation tickets purchased with Agency Government Transportation Requests (GTR's) (contra to account 4221).

(c) Cost of tickets purchased with GTR's issued under reimbursement agreements with other U.S. Government agencies (contra to account 1411).

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25X1C

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S E C R E T

3144

3144 - Counter Checks Payable

This credit balance account represents the salary due agents to be paid through the processing of counter checks. Counter checks are nonnegotiable instruments which when authenticated are utilized as documentation to authorize payment of net salary due agents. The balance in this account must equal the outstanding counter checks on hand not yet paid.

Debit this account with:

(a) Counter checks paid (contra to account 1103, 1123, 1125, 1126, 1417, 3401).

Credit this account with:

(a) Compensation payrolled at headquarters which is to be paid through the processing of counter checks (contra to account 4221).

S E C R E T

3145

3145 - Due to Others - Property on Loan

This credit balance account represents the liability of the Agency for the carrying value at fixed prices of property under the control of headquarters which is on loan from others.

Debit this account with:

(a) Carrying value of property on loan from others which is returned or is otherwise removed from this classification (contra to account 1732).

Credit this account with:

(a) Fixed price of property acquired on a loan basis from others (contra to account 1732).

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S E C R E T

3146

3146 - Accounts Payable - Other

This credit balance account represents accounts payable for which no provision is made in other accounts. A subsidiary account shall be maintained for each payable.

Debit this account with:

(a) Liquidations of such accounts payable (contra to applicable account).

Credit this account with:

(a) Amounts of such accounts payable (contra to applicable account).

3147

3147 - Due to Consolidated Charities - Withholdings
for Combined Federal Campaign

This credit balance account represents the amount due Consolidated Charities for withholdings from the compensation of employees for contributions to the Combined Federal Campaign.

Debit this account with:

(a) Amounts in this account paid to Combined Federal Campaign (contra to account 1125).

Credit this account with:

(a) Amounts withheld from compensation of employees for Combined Federal Campaign (contra to account 4221).

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3161

3161 - U.S. Savings Bonds Deductions

This credit balance account represents the trust liability of the Agency for amounts withheld from compensation of employees for the purchase of U.S. Savings Bonds. A subsidiary listing will be prepared after each payroll period showing the unapplied amount of withholding to the credit of each employee.

Debit this account with:

(a) Vouchers for disbursements of amounts reflected in this account (contra to account 1125).

(b) Amounts refunded to employees (contra to account 1123, 1125 or 1126).

Credit this account with:

(a) Amounts withheld from compensation of employees for the purchase of U.S. Savings Bonds (contra to account 4221).

S E C R E T

3162

3162 - Advances from Public Service Aid Society

This credit balance account represents the balance of amounts held for the account of the Public Service Aid Society.

Debit this account with:

(a) Amount of short-term emergency loans granted to field employees on behalf of PSAS (contra to account 1452).

(b) Amounts of funds returned to PSAS (contra to account 1123 or 1125).

Credit this account with:

(a) Amounts received by the Office of Finance for the account of PSAS (contra to account 1105).

(b) Amounts representing contributions to PSAS collected by field stations (contra to account 1452).

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3163

3163 - Due to Agency Personnel - Payment Deferred

25X1A This credit balance account represents the Agency's liability for amounts due to [REDACTED] 25X1A certain [REDACTED] Agency personnel. A subsidiary account will be maintained for each individual.

25X1A

Debit this account with:

(a) Amounts in this account when the related funds are disbursed or when the related liability is transferred to a field station for payment (contra to account 1103, 1123, 1125, 1126 or 1452).

(b) Amounts in this account representing funds withheld from salary, upon determination that such funds are not to be paid (contra to account 4221 as a refund to the appropriation of the year in which originally charged).

(c) Amounts in this account representing funds received from agents for safekeeping, upon determination that such funds are not to be paid (contra to account 3103 as a Miscellaneous Receipt).

Credit this account with:

(a) Amount of liability for such amounts due (contra to account 1452 or 4221).

S E C R E T

3164

3164 - Funds Withheld Under Commercial Contracts

This credit balance account represents the Agency's liability for funds withheld under commercial contracts pending satisfaction of the withholding provisions of the contracts. A subsidiary account shall be maintained by contract and order number.

Debit this account with:

(a) Amounts in this account for which payment is made or which are cancelled when the withholding provisions of the related contract are satisfied (contra to account 1123, 1125, 1126 or 4221).

Credit this account with:

(a) Such amounts withheld (contra to account 4221).

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3165 - Liability for Cash, Miscellaneous Assets and
Personal Effects Held in Trust

This credit balance account represents the Agency's liability for cash, miscellaneous assets and personal effects:

- (a) Acquired from Agency personnel (including deceased personnel) and held by the Monetary Division for disposition to Agency personnel, next of kin, or designees;

25X1A

- (c) Acquired from self-sustaining non-appropriated fund activities to be held in trust for the Central Employee Activities Fund.

The balance in this account will agree at all times with the balance of asset accounts 1127 and 1913. The subsidiary accounts maintained in connection with such asset accounts will also support this account.

Debit this account with:

- (a) Amount of liability recorded in this account which is discharged by the release of cash or personal effects for delivery to Agency personnel, next of kin, or designees (contra to account 1103, 1123, 1913 or other applicable accounts; concurrently in the case of release of cash an equal amount of money will be withdrawn for redeposit in other bank accounts from the special bank account and entry will be made to debit account 1105 and credit account 1127).

Credit this account with:

- (a) Amount of liability of the Agency for cash deposited in special bank accounts maintained for cash acquired from deceased Agency personnel (contra to account 1127).

25X1A

- (b) A nominal amount of \$1.00 for each item of personal effects (other than cash) deposited with the Monetary Division for safekeeping (contra to account 1913).

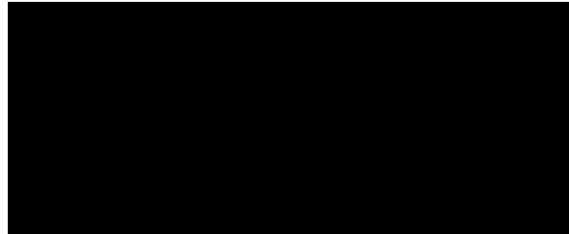
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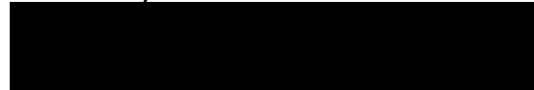
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(c) Amount of liability for funds held in trust for the Central Employee Activities Fund which is discharged by authorized disbursements of such funds (contra to account 1126 or 1452 with concurrent entries to debit account 3414 and credit account 1913).



25X1A

(d) Face value of securities or if no face value a nominal amount of \$1.00 for each document, deposited with Monetary Division and held for



25X1A

(e) Amount of interest credited on interest-bearing assets held in trust for which liability is recorded in this account (contra to account 1127 or account 1913).

(f) Amount of liability for funds received from self-sustaining non-appropriated fund activities to be held in trust for the Central Employee Activities Fund (contra to account 1452 or 3414 with concurrent entries to debit account 1913 and credit account 1126).

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25X1A

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S E C R E T

3201

3201 - Accountability for Treasury Funds with Cashiers

This credit balance account represents the accountability of officially designated Agency [REDACTED] Cashiers for advances by the Department of the Treasury. Subsidiary accounts maintained for Agency Cashiers in the assets section of the accounts will also support this account.

25X1A

Debit this account with:

(a) Amount of decreases in Agency Cashier funds accomplished by return of funds to the U.S. Treasury (contra to account 1101).

Credit this account with:

(a) Amounts of advances by the Department of the Treasury to establish or to increase Agency Cashier funds (contra to account 1101).

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3211

3211 - Advances from Other U.S. Government Agencies

This credit balance account represents the balance of working fund advances from other U.S. Government agencies for goods or services to be furnished by this Agency. A subsidiary ledger showing the name of the other Agency, amount of advance, and the allotment and cost center number in which the obligations and costs will be incurred, shall be maintained for each separate advance (or multiple advances when more than one advance pertains to a particular transaction).

Debit this account with:

(a) Amount of direct costs incurred applicable to such advances (contra to account 4105).

(b) Amounts of refunds of advances from other U.S. Government agencies (contra to account 1125 with concurrent entries to debit account 4107 and credit account 4105).

Credit this account with:

(a) Amount of funds received from other U.S. Government agencies (contra to account 1105 or 1122 with concurrent entries to debit account 4105 and credit account 1203).

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25X1A

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3411

3411 - Deferred Credits - Proceeds from Sales of
Vehicles and Personal Property

This credit balance (suspense) account represents unapplied proceeds from the sales of vehicles and personal property. Items unapplied are available during the fiscal year in which the sale is made and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement vehicles or property after which the unapplied proceeds shall be closed into account 3103. The balance of this account will be supported by subsidiary detail identifying each open item including a description of the property sold and the fiscal year of the sale.

Debit this account with:

(a) Amounts applied as reimbursements to the appropriation (contra to account 4212 with current entries to debit account 4202 and credit account 1202).

(b) Amounts required to be deposited to Miscellaneous Receipts (contra to account 3103).

Credit this account with:

(a) Amounts of collections resulting from the sale of vehicles or personal property where replacement is anticipated but no obligation therefor has been incurred (contra to account 1105, 1452 or 3414).

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3413

3413 - Deferred Credits - Income Earned, Not Collected

This credit balance account represents the amount of billings rendered which will be for credit as Miscellaneous Receipts when collected or unbilled estimated receipts for lapsed year's appropriations recorded in this account for further follow-up.

Debit this account with:

(a) Collections on billings rendered for items which are to be treated as Miscellaneous Receipts (contra to account 1903 with concurrent entries to debit account 1105 and credit account 3103).

(b) Amounts of estimated receipts billed for lapsing year's appropriations (contra to account 1903 with concurrent entries to debit account 1903 and credit account 4221).

Credit this account with:

(a) Amount of billings rendered which when collected will be for credit as Miscellaneous Receipts (contra to account 1903).

(b) Annually, amounts of estimated receipts unbilled for lapsing year's appropriations (contra to account 1903 with concurrent entries to debit account 4101 and credit account 1202).

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3414 - Deferred Credits - Unapplied Collections

This credit balance account represents the balance of collections held in a suspense status pending application to the proper account. Subsidiary accounts shall be maintained and identified by a control number assigned by the Accounts and Analysis Division.

Debit this account with:

(a) Amounts of collections of refunds to appropriations (contra to account 1903 if previously billed; to account 1432 or 4221 if not previously billed).

(b) Amounts of collections representing proceeds from sale of vehicles or personal property where a replacement is anticipated but no obligation therefor has been incurred (contra to account 3411).

(c) Amounts in this account required to be transferred into the Treasury as Miscellaneous Receipts (contra to account 3103 with concurrent entries to debit account 3413 and credit account 1903).

(d) Refunds of amounts recorded in this account (contra to account 1125).

Credit this account with:

(a) Other collections and miscellaneous credits for which the proper account to be credited cannot be readily determined (contra to account 1105, 1452 or accounts as applicable).

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(e) Other amounts in this account upon determination of appropriate application (contra to applicable account)

NOTE: Adherence to prescribed procedures should result in prompt application of credits in this account. Any amounts remaining in this account beyond ninety (90) days shall be reported on a separate schedule attached to the monthly financial statements with an explanation as to the reasons why each such item cannot be credited to the appropriate account.

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4101 - Appropriations Available for Allotment - Agency

This credit balance (budgetary) account represents the amount available for allotment. A separate subsidiary account will be maintained by fiscal year of appropriations.

Debit this account with:

- (a) Amounts of such available funds allotted for obligation (contra to account 4102).
- (b) Amounts of estimated receipts cancelled or reduced (contra to account 1202).
- (c) Amounts of estimated receipts which are available to reimburse Agency appropriations for which bills are rendered or for which collections are received (contra to account 1202).
- (d) Amounts of unallotted current year appropriations placed in a reserve for contingencies status (contra to account 4196).
- (e) Amount, annually, of the balance of account 4104 for the appropriation which at the end of the preceding fiscal year had been unavailable for obligation for two or more fiscal years (contra to account 4104).

Credit this account with:

- (a) Amount of appropriations for CIA that are available for allotment (contra to account 1121).
- (b) Appropriations reserved for contingencies which are released by OMB for allotment purposes (contra to account 4196).
- (c) Amounts of allotments cancelled or reduced (contra to account 4102).
- (d) Amounts of estimated receipts which when collected will be lawfully available to reimburse appropriations (contra to account 1202).
- (e) Amounts of estimated receipts unbilled for lapsing year's appropriations (contra to account 1202 with concurrent entries to debit account 1903 and credit account 3413).

S E C R E T

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(f) Amount annually, as at the end of the fiscal year, of the balance remaining in this account for (1) the appropriation which on that date had been unavailable for obligation for two or more fiscal years and (2) the "M" account (contra to account 4197).

(f) Amounts annually, as at the end of the fiscal year, of the unobligated allotments and unliquidated obligations for (1) the appropriation which on that date had been unavailable for obligation for two full fiscal years and (2) the "M" account (contra to account 4102).

NOTE: As of the end of each day an appropriate adjustment will be made in account 4104 to recognize changes in unallotted appropriations shown in this account (contra to account 4197).

4102

4102 - Unobligated Allotments

This credit balance (budgetary) account represents the total unobligated balances of allotments. A separate subsidiary account will be maintained by fiscal year of appropriation. A separate subsidiary account identified with an "M" will be maintained for lapsed appropriations. Unobligated allotments of funds advanced from other Government agencies will be maintained in a separate subsidiary account identified with a "G".

Debit this account with:

- (a) Amounts of allotments cancelled or reduced (contra to account 4101).
- (b) Net daily increase in the amount of obligations for active or lapsed (M) appropriations (contra to account 4103).
- (c) Amount annually of the balance of this account for (1) the appropriation which on that date had been unavailable for obligation for two fiscal years and (2) the "M" account (contra to account 4101).
- (d) Amount of "G" funds allotments cancelled or reduced (contra to account 4107).

Credit this account with:

- (a) Amounts of available funds allotted for obligations (contra to account 4101).
- (b) Net daily decrease in the amount of obligations for active or lapsed (M) appropriations (contra to account 4103).
- (c) Amount of available "G" funds allotted for obligation (contra to account 4107).

NOTE: As of the end of each day an appropriate adjustment will be made in account 4104 to recognize changes in unobligated allotments for appropriations which are not available for obligation.

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4103

4103 - Unliquidated Obligations

This credit balance (budgetary) account represents the total unliquidated obligations of allotments. A separate subsidiary account will be maintained by fiscal year of appropriation. A separate subsidiary account identified with an "M" will be maintained for lapsed appropriations. Unliquidated obligations of funds advanced from other Government agencies, will be maintained in a separate subsidiary account identified with a "G".

Debit this account with:

(a) Net daily increases in expenditures for active or lapsed (M) appropriations (contra to account 4203).

(b) Net daily decreases in obligations for active or lapsed (M) appropriations (contra to account 4102).

Credit this account with:

(a) Net daily decreases in expenditures for active or lapsed (M) appropriations (contra to account 4203).

(b) Net daily increases in obligations for active or lapsed (M) appropriations (contra to account 4102).

4104

4104 - Unobligated Appropriations Transferred to Reserve

This debit balance (budgetary) account represents the balance of unobligated appropriations no longer available for obligation which have been or are to be transferred to the reserve for contingencies and carried forward to succeeding fiscal years. Such transfers are debited to this account in lieu of accounts 4101 and 4102 in order that account 4102 will continue to control the total allotments authorized and account 4101 will continue to reflect the unallotted balance of the appropriation. A separate subsidiary account will be maintained by each fiscal year appropriation.

Debit this account with:

(a) Amount, prior to closing the books as at the end of the fiscal year, of unobligated balance of the appropriation which became unavailable for obligation on that date. The unobligated balance will represent unobligated allotments and unallotted appropriations (contra to account 4197).

(b) Amount, as of the end of each day after the initial establishment of a balance herein, necessary to increase the balance of this account to equal the sum of accounts 4101 and 4102 for the applicable fiscal year (contra to account 4197).

Credit this account with:

(a) Amount, as of the end of each day after the initial establishment of a balance herein, necessary to reduce the balance of this account to equal the sum of accounts 4101 and 4102 for the applicable fiscal year (contra to account 4197).

(a) Amount annually, the balance of this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 4101).

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4105

4105 - Appropriations Transferred from Other
U.S. Government Agencies

This debit balance (budgetary) account represents the balance of appropriations transferred from other U.S. Government agencies.

Debit this account with:

(a) Amount of funds received from other U.S. Government agencies which are considered as available for allotment (contra to account 1203 with concurrent entries to debit account 1105 or 1122 and credit account 3211).

Credit this account with:

(a) Amount of direct cost incurred applicable to such funds (contra to account 3211).

(b) Amounts of refunds of advances from other U.S. Government agencies (contra to account 4107 with concurrent entries to debit account 3211 and credit account 1125).

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4107

4107 - Appropriations Available for Allotment - Other
U.S. Government Agencies

This credit balance (budgetary) account represents the amount of advances from other U.S. Government agencies available for allotment. A subsidiary account will be maintained by program year and prime project number.

Debit this account with:

(a) Amounts of such available funds allotted for obligation; see Note below (contra to account 4102).

(b) Amounts of estimated receipts cancelled or reduced (contra to account 1203).

(c) Amounts of refunds of advances from other U.S. Government agencies (contra to account 4105 with concurrent entries to debit account 3211 and credit account 1125).

Credit this account with:

(a) Amounts of estimated receipts covering advances anticipated from other U.S. Government agencies which are considered as available for allotment (contra to account 1203).

(b) Amounts of allotments cancelled or reduced (contra to account 4102).

NOTE: Allotment Advices shall not be recorded as debits in this account in advance of credit entries evidencing "availability". When allotments are reduced, Assistant Director for Liaison should verify whether credit entries have been recorded for such funds; if not, appropriate entry should be made.

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4196

4196 - Appropriations not Available for Allotment
(Reserve for Contingencies)

This credit balance (budgetary) account represents the portion of appropriated funds which is reserved for contingencies pending release by the Office of Management and Budget.

Debit this account with:

(a) Funds reserved for contingencies which are released by OMB (contra to account 4101).

(b) Amounts transferred to cover debit balances in account 4197 based upon approval of OMB (contra to account 4197).

Credit this account with:

(a) That portion of authorized appropriations designated as a reserve for contingencies pending release by OMB (contra to account 1121).

(b) Amount of unallotted current year appropriations placed in a reserve for contingencies status (contra to account 4101).

(c) Amount of unobligated prior year active appropriations placed in a reserve for contingencies status (contra to account 4197) based on a memorandum received from O/Comptroller.

(d) Amount annually necessary to close out fiscal year appropriations which on that date had been unavailable for obligation for two or more fiscal years (contra to account 4197) based on a memorandum received from O/Comptroller.

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4197 - Reserve for Contingencies - Adjustments Awaiting
Office of Management and Budget Approval

This debit or credit balance (budgetary) account represents a "feeder" account in which all amounts to be transferred to or from the reserve for contingencies in connection with appropriations no longer available for obligations will be recorded pending approval by the Office of Management and Budget (OMB). A separate subsidiary account will be maintained for each fiscal year appropriation and for lapsed appropriations.

Debit this account with:

(a) Amount, as of the end of each day, of any net increase in the obligated balance of appropriations for which unobligated balances previously have been transferred to reserve or to this account (contra to account 4104).

(b) Amounts transferred from this account to the reserve for contingencies based upon approval of OMB (contra to account 4196).

Credit this account with:

(a) Amount, prior to closing the books as at the end of the fiscal year, the unobligated balance of the appropriation which became unavailable for obligation on that date (contra to account 4104).

(b) Amount, as of the end of each day, of any net decrease in the obligated balance of appropriations for which unobligated balances previously have been transferred to reserve or to this account (contra to account 4104).

(c) Amounts transferred from the reserve for contingencies to cover debit balances in this account based upon approval of OMB (contra to account 4196).

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(d) Amount annually necessary to close out appropriations which on that date had been unavailable for obligation for two or more fiscal years (contra to account 4101).

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4201

4201 - Invested and Donated Capital

This credit balance (accountability) account together with the balances of other accounts in the 42 series represent the net "expended" asset (assets minus liabilities) of the Agency, as evidenced by accounts designated "expended".

Debit this account with:

(a) Debit balances of the nominal (42 series) accounts at the end of each fiscal year (contra to account involved).

Credit this account with:

(a) Credit balances of the nominal (42 series) accounts at the end of each fiscal year except for account 4203 (contra to the account involved).

(b) Amount at the end of each fiscal year of expenditures applicable to the currently lapsing appropriation and to the "M" account (contra to account 4203).

(c) Amount at the end of each fiscal year of expenditures applicable to "G" account for completed activities (contra to account 4203).

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4202

4202 - Reimbursements to Appropriations

This debit balance account represents the amount of reimbursements to appropriations, except appropriations which have been unavailable for obligations for two or more fiscal years (see account 4221). A separate subsidiary account will be maintained for the current and for each of the preceding active appropriations.

Debit this account with:

Credit this account with:

(a) Amounts of bills rendered which, when collected, will be lawfully available to reimburse such appropriations (contra to account 1202 with concurrent entries to debit account 1201 and credit account 4212).

(a) Amount of lapsing year balance in this account at the close of each fiscal year (contra to account 4201).

(b) Amount of collections not previously billed, refunds for jury duty and refunds of terminal leave which are lawfully available to reimburse such appropriations (contra to account 4101 with concurrent entries to debit account 1105 and credit account 4212).

(c) Amounts of unapplied proceeds in account 3411 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 1202 with concurrent entries to debit account 3411 and credit account 4212).

(d) Amount of indirect costs incurred against funds advanced from other Government agencies (contra to account 4212 with concurrent entries to debit account 4221 "G" and credit account 1202)

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4203

4203 - Expended Appropriations

This credit balance account represents the net amount of expenditures charged against Agency allotments. Expenditures will be coded to differentiate between expenditures requiring DCI certification and those without DCI certification. A separate subsidiary account shall be maintained by fiscal year appropriations. A separate subsidiary account identified with an "M" shall be maintained for lapsed appropriations. Expenditures of funds advanced from other U.S. Government agencies will be maintained in a separate account identified with a "G".

Debit this account with:

(a) Amount at the end of each fiscal year of expenditures applicable to the currently lapsing appropriation and to the "M" account (contra to account 4201).

(b) Amount at the end of each fiscal year of expenditures applicable to "G" accounts for completed activities (contra to account 4201).

Credit this account with:

(a) Net budgetary expenditures recorded during the day (contra to account 4103).

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4212 - Current Income - Reimbursements

This credit balance (nominal) account represents the amount of reimbursements for services rendered, materials and supplies furnished, which amounts are authorized by law to be credited to the appropriation or fund originally charged with the cost for which reimbursement has been billed or received, except such reimbursements applicable to appropriations which have been unavailable for obligation for two or more fiscal years (see account 4221). This account also will include reimbursements for costs incurred against funds advanced from other U.S. Government agencies.

Debit this account with:

(a) Amount of lapsing year balance in this account at the close of each fiscal year (contra to account 4201).

Credit this account with:

(a) Amount of bills rendered which, when collected, will be lawfully available to reimburse active appropriations (contra to account 1201 with concurrent entries to debit account 4202 and credit account 1202).

(b) Amounts of collections not previously billed, refunds of jury duty and refunds of terminal leave which are lawfully available to reimburse active appropriations (contra to account 1105 with concurrent entries to debit account 4202 and credit account 4101).

(c) Amounts of unapplied proceeds from sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 3411 with concurrent entries to debit account 4202 and credit account 1202).

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(d) Amount of indirect costs incurred against funds advanced from other Government agencies (contra to account 4202 with concurrent entries to debit account 4221 "G" and credit account 1202).

NOTE: Each credit entry to this account shall be coded to indicate (1) the applicable FAN whenever possible and (2) the fiscal year based upon the date of receipt of the funds or other credit transaction. Funds received which cannot be identified to a specific operational activity shall be recorded in accordance with the General Accounting System User Manual.

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4221 - Direct Allotment Costs

This debit balance (nominal) account represents operating costs which are concurrently recorded as expenditures.

Debit this account with:

(a) Disbursements and related costs which are concurrently recorded as charges to cost and allotment expenditures (contra to account 1103, 1123, 1124, 1125, 1126, 1417, 1923, 3101, 3102, 3111, 3124, 3125, 3141, 3142, 3143, 3144, 3163, 3164, 3104 or other account as applicable).

(b) Current costs of types concurrently allotment expended as reported by station, bases or [REDACTED] installations (contra to account 1452, 1453 or 1454).

(c) Advances, receivables, or other types of assets which are transferred to costs on the basis of accountings or authorized write offs and which are concurrently allotment expended (contra to account 1401, 1402, 1411, 1412, 1413, 1414, 1415, 1416, 1418, 1432, 1441, 1442, 1903 or other account as applicable).

Credit this account with:

(a) Adjustments of costs which may appropriately be concurrently recorded as "reverse expenditures" (contra to applicable account).

(b) Amount of reimbursements to appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 1903 for amounts being billed or to account 1105 if the reimbursement is a collection not previously billed).

(c) Balance in the account at the end of each fiscal year (contra to account 4201).

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4221

(d) Amount of issues from stock charged against funds advanced from other U.S. Government agencies (contra to account 1202 with concurrent entries to debit account 4202 and credit account 4212).

(e) Additional travel costs when refunds received in reimbursement for unused passenger tickets are less than the estimated value recorded in the accounts (contra to account 1902).

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(d) Travel costs when refunds received in reimbursement for unused passenger tickets exceed the estimated value recorded in the account (contra to account 1902).

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4223

4223 - Property Purchased - Expenditures

This debit balance account represents the net amount paid or credited to advance, when applicable, by headquarters for property purchased and subject to headquarters property procedures.

Debit this account with:

(a) Amounts of such invoices or billings processed for payment or credit (contra to account 1103, 1123, 1125, 1126, 1432, 1441, 1442, 1921 or 3164).

Credit this account with:

(a) Balance in this account at the end of each fiscal year (contra to account 4201).

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4224

4224 - Property Purchased - Acquisitions

This credit balance account represents the acquisition cost of materiel and equipment purchased and subject to headquarters property procedures.

Debit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4201).

Credit this account with:

(a) Acquisition cost of materiel and equipment placed in stores upon evidence of receipt (contra to account 1711).

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4231

4231 - Inventory Acquisition Cost Differences

This debit or credit balance (nominal) account represents the differences between payments to vendors and the fixed unit price of the related property at time of acquisitions.

Debit this account with:

(a) Monthly with excess of acquisition costs, based on receiving reports of materiel acquired, over the current fixed unit price of such property (contra to account 1711).

(b) Net credit balance of this account at the end of each fiscal year (contra to account 4201).

Credit this account with:

(a) Monthly with excess of current fixed unit price of property over acquisition cost, based on receiving reports of materiel acquired (contra to account 1711).

(b) Net debit balance of this account at the end of each fiscal year (contra to account 4201).

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4232

4232 - Inventory Shortages or Overages

This debit or credit balance (nominal) account represents miscellaneous inventory adjustments reflecting differences resulting from cycle or other inventories and from normal supply operations.

Debit this account with:

(a) Decreases in the carrying value of property representing inventory adjustment resulting from cycle or other inventories or from normal supply operations (contra to the appropriate property inventory account).

(b) Net credit balance of this account at the end of each fiscal year (contra to account 4201).

Credit this account with:

(a) Increases in the carrying value of property representing inventory adjustments resulting from cycle or other inventories or from normal supply operations (contra to the appropriate property inventory account).

(b) Net debit balance of this account at the end of each fiscal year (contra to account 4201)

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4233

4233 - Inventory Price Adjustments

This debit or credit balance (nominal) account represents adjustments to the value of property arising from revaluation of inventories.

Debit this account with:

(a) Decreases in the carrying value of property resulting from unit price changes (contra to the appropriate property inventory account).

(b) Decreases in the carrying value of property resulting from modification (contra to account 1711).

(c) Net credit balance in this account at the end of each fiscal year (contra to account 4201).

Credit this account with:

(a) Increases in the carrying value of property resulting from unit price changes (contra to the appropriate property inventory account).

(b) Increases in the carrying value of property resulting from modification (contra to account 1711).

(c) Net debit balance in this account at the end of each fiscal year (contra to account 4201).

NOTE: This account will also be used to clear entries involving changes in stock number, nomenclature, allocation, sterility, condition, etc., in order that the data in account 4232 will be limited to actual inventory shortages and overages.

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4234

4234 - Inventory and Price Adjustments to Reserve for
Property in Use

This debit or credit balance (nominal) account represents miscellaneous adjustments to the reserve for property in use for increases or decreases in the value of property in use resulting from unit price changes, cycle or other inventories and normal supply operations.

Debit this account with:

(a) Increases in the reserve for property in use resulting from such adjustments (contra to account 1792 with concurrent entries to debit account 1721 and credit account 4232 or 4233 as appropriate).

(b) Net credit balance of this account at the end of each fiscal year (contra to account 4201).

Credit this account with:

(a) Decreases in the reserve for property in use resulting from such adjustments (contra to account 1792 with concurrent entries to debit account 4232 or 4233, as appropriate, and credit account 1721).

(b) Net debit balance of this account at the end of each fiscal year (contra to account 4201).

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4241

4241 - Indirect Costs - Property

This debit balance (nominal) account represents all charges to property requisitioning authorizations comprising costs of property issued or placed in use. This account will not include property procured for immediate use outside the Headquarters Logistics System - utilization of property so procured is controlled by funds allotments rather than by property requisitioning authorizations.

Debit this account with:

Credit this account with:

(a) Carrying value of property issues at headquarters including property transferred to Type II and Type III installations (contra to account 1711).

(a) Balance in this account at the end of each fiscal year (contra to account 4201).

(b) Carrying value of non-expendable property issued on operational certificate (contra to account 1711).

(c) Carrying value of non-expendable property placed in use at headquarters (contra to account 1792 with concurrent entries to debit account 1721 and credit account 1711).

(d) Carrying value of materiel on commitment to others which is written off upon certification by A/DDO that the materiel has been operationally expended (contra to account 1731).

NOTE: Each entry to this account will be coded to indicate (1) the applicable FAN (2) the sub-object class and (3) the fiscal year based upon the date of the requisition document.

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4242

4242 - Cost of Property Written Off

This debit balance (nominal) account represents the carrying value of (1) property or stores written off pursuant to recommendations of Boards of Survey or other proper authority (2) property transferred without reimbursement to other U.S. Government agencies, other than for project activities and (3) property transferred without reimbursement [REDACTED] other than for project activities.

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Debit this account with:

(a) Carrying value of such property written off or donated (contra to account 1711).

Credit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4201)

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4243

4243 - Cost of Property Sold

This debit balance (nominal) account represents the carrying value of property disposed of by sale.

Debit this account with:

(a) Carrying value of property disposed of by sale or trade-in upon receipt of evidence that a billing has been rendered, proceeds received, or an amount has been allowed for a trade-in (contra to account 1922).

Credit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4201).

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4246

4246 - Cost of Issues of Property Declared Excess

This debit balance (nominal) account represents the carrying value of property declared by the Director of Logistics as "excess" which is issued without charge against property requisitioning authority.

Debit this account with:

(a) Carrying value of such property issues (contra to account 1711).

Credit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4201).

NOTE: Each entry to this account will be coded to indicate the applicable FAN.

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4247

4247 - Value of Property Returned to Stock

This credit balance (nominal) account represents the cost credit for property returned from projects or other activities. The amount of the credit will be equal to the current carrying value of comparable property.

Debit this account with:

(a) Carrying value of expendable property reissued without charge to property requisitioning authority (contra to account 1711).

(b) Carrying value of non-expendable property reissued to in use at headquarters without charge to property requisitioning authority (contra to account 1711 with concurrent entries to debit account 1721 and credit account 1792).

(c) Balance in this account at the end of each fiscal year (contra to account 4201).

Credit this account with:

(a) Carrying value of expendable property returned to stock (contra to account 1711).

(b) Carrying value of non-expendable property returned to stock (contra to account 1711 with concurrent entries to debit account 1792 and credit account 1721).

NOTE: Each entry to this account will be coded to indicate the applicable FAN.

4248

4248 - Property Donated to the Agency

This credit balance (nominal) account represents the value at current fixed prices of property donated by outside agencies or other sources.

Debit this account with:

(a) Balance of this account at the end of the fiscal year (contra to account 4201).

Credit this account with:

(a) Carrying value established for property donated to the Agency at headquarters (contra to account 1711).

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7101

7101 - Reciprocal Account - Civil Service Commission
and CIA Retirement and Disability System

This debit balance reciprocal account represents the aggregate of the amounts entered on the current calendar year earnings records and on the individual retirement cards (SF 2806 and 3114) of the Agency's personnel who are subject to the provisions of the Civil Service Retirement Act, as amended, and of the CIA Retirement and Disability System, respectively.

Debit this account with:

(a) Amounts of retirement funds currently deducted each pay period from compensation of employees (contra to account 7102 or 7103).

Credit this account with:

(a) Amount of retirement fund deductions to the credit of employees (1) transferred to other agencies, (2) to or from the CIA Retirement and Disability Fund and (3) separated from the service (contra to account 7102 or 7103).

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7102

7102 - Retirement Deductions - Civil Service Commission

This credit balance memorandum account represents the gross accumulated amount of Civil Service retirement deductions to the credit of employees (1) as recorded on individual retirement cards (SF 2806) and (2) as entered on the individual earnings records during the current calendar year. As of the close of each calendar year current year deductions will be recorded on the individual retirement cards.

Debit this account with:

(a) Amounts of Civil Service retirement fund deductions to the credit of employees transferred to other agencies, transferred to the CIA Retirement and Disability System or separated from the service, as indicated on registers of separations and transfers (contra to account 7101).

Credit this account with:

(a) Amounts of Civil Service retirement funds currently deducted each pay period from compensation of employees (contra to account 7101).

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7103

7103 - Retirement Deductions - CIA Retirement and
Disability System

This credit balance memorandum account represents the gross accumulated amount of CIA Retirement and Disability System retirement deductions to the credit of employees (1) as recorded on individual retirement cards (Form 3114) and (2) as entered on the individual earnings records during the current calendar year. As of the close of each calendar year current year deductions will be recorded on the individual retirement cards.

Debit this account with:

(a) Amounts of CIARDS retirement fund deductions to the credit of employees transferred to other agencies, transferred to the CSC or separated from the service, as indicated on registers of separations and transfers (contra to account 7101).

credit this account with:

(a) Amounts of CIARDS retirement funds currently deducted each pay period from compensation of employees (contra to account 7101).

7201

7201 - Property Authorizations

This debit balance account represents the total property authorizations issued during the fiscal year. A separate subsidiary account will be maintained for each fiscal year authorization.

Debit this account with:

(a) Property authorizations issued by the O/Comptroller (contra to account 7202).

Credit this account with:

(a) Property authorizations cancelled or reduced by the O/Comptroller (contra to account 7202).

(b) Amount, annually as at the end of the current fiscal year, of the balance of the 7201 account which had been in effect for property requisitions for three fiscal years (contra to account 7202).

7202

7202 - Unused Property Authorizations

This credit balance account represents the total amount of unused property authorizations. A separate subsidiary account will be maintained for each fiscal year authorization.

Debit this account with:

(a) Property authorizations cancelled or reduced by the O/Comptroller (contra to account 7201).

(b) Net daily increase in the amount of unfilled property requisitions (contra to account 7203).

(c) Carrying value of property issues during the month (contra to account 7204).

(d) Amount, annually as at the end of the current fiscal year, of the balance of account 7201 which had been in effect for three full fiscal years (contra to account 7201).

Credit this account with:

(a) Property authorizations issued by the O/Comptroller (contra to account 7201).

(b) Net monthly decrease in the amount of unfilled property requisitions (contra to account 7203).

(c) Amount, annually as at the end of the current fiscal year, of the balances of accounts 7203 and 7204 which had been in effect for three full fiscal years (contra to accounts 7203 and 7204, respectively).

7203

7203 - Unfilled Requisitions

This credit balance account represents the total amount of property requisitions issued but not yet filled. Separate subsidiary accounts will be maintained for each fiscal year authorization.

Debit this account with:

(a) Net daily decrease in the amount of unfilled property requisitions (contra to account 7202).

(b) Amount, annually as at the end of the current fiscal year, of the balance of this account which had been in effect for three full fiscal years (contra to account 7202).

Credit this account with:

(a) Net daily increase in the amount of unfilled property requisitions (contra to account 7202).

7204

7204 - Property Issues

This credit balance account represents the carrying value at fixed prices of property issues applicable to requisitions placed for a particular fiscal year. Separate subsidiary accounts will be maintained for each fiscal year.

Debit this account with:

(a) Amount, annually as at the end of the current fiscal year, of the balance of this account which had been in effect for three full fiscal years (contra to account 7202).

Credit this account with:

(a) Carrying value of net property issues during the month (contra to account 7202).

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7302

7302 - Payments to be Reported to IRS on Form 1099

This debit balance memorandum account represents the amount of compensation type payments which may be reportable to IRS as taxable income on Form 1099. A subsidiary account shall be maintained for each individual receiving payment, reflecting income paid during each calendar year.

Debit this account with:

(a) Such payments processed through Agency accounts (contra to account 7308)

Credit this account with:

(a) Amounts of such payments for which a Form 1099 is prepared at the end of each calendar year (contra to account 7308).

(b) Amounts of such payments for which a Form 1099 is not required at the end of each calendar year (contra to account 7308).

S E C R E T

7303

7303 - Assets Written Off - Further Follow-Up Required

This debit balance memorandum account represents the dollar equivalent of currency, commodity assets or other assets written off. Funds or commodities written off will be concurrently allotment expended with the entry to this account. A subsidiary account will be maintained for each write off. This account will provide data for further follow-up to determine if such funds or assets are recovered, recoverable, or if subsequent information is available to justify abandonment of memorandum account-ability.

Debit this account with:

(a) Amounts written off to costs for which it is determined there is a possibility of subsequent recovery (contra to account 7308).

Credit this account with:

(a) Dollar value of funds or commodities recovered (contra to account 7308).

7305

7305 - Travelers' Checks Held on Consignment

This debit balance memorandum account represents the face value of unissued travelers' checks held by the Monetary Division on consignment from banks. A subsidiary account will be maintained by bank and office.

Debit this account with:

(a) Face value of travelers' checks received from consignor (contra to account 7308).

Credit this account with:

(a) Face value of travelers' checks issued (contra to account 7308).

(b) Face value of unissued travelers' checks returned to consignor (contra to account 7308).

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7306

7306 - Bank Cashiers' Checks Held on Consignment

This debit balance memorandum account represents the maximum face value of unissued bank cashiers' checks (including Bank Treasurers' Checks) held by the Monetary Division on consignment from banks. A subsidiary account by check number will be maintained for each bank from which such checks are consigned.

Debit this account with:

(a) Maximum face value of bank cashiers' checks received from consignor (contra to account 7308).

Credit this account with:

(a) Maximum face value of bank cashiers' checks issued (contra to account 7308).

(b) Maximum face value of cancelled bank cashiers' checks returned to consignor (contra to account 7308).

NOTE: In addition to credit entry (a) above, the amount for which the check is drawn is credited to the consignor bank account reflected in account 1126 with contra debit to appropriate accounts.

S E C R E T

7307

7307 - Social Security Taxable Wage Credits

This credit balance memorandum account will be maintained to provide an accounting control over the taxable wage records of Agency employees which are maintained internally by the Agency on behalf of BOASI. A listing of the Social Security Taxable Wage file will be prepared following the end of each calendar quarter and balanced with this account.

Debit this account with:

(a) Total taxable wage credits for which internal record keeping accountability is dropped when the related amounts are reported to BOASI following the death or separation of the employee (contra to account 7308).

Credit this account with:

(a) Amount, following the close of each quarter, of total wages paid during the preceding quarter for which internal records are to be maintained (contra to account 7308).

S E C R E T

7308

7308 - Memorandum Accounts Control

This debit or credit balance memorandum account represents the net sum of the balances of all other debit and credit balance memorandum accounts 7301 through 7307.

Debit this account with:

(a) Amount equal to credit entries to memorandum account 7301 through 7307 (contra to applicable accounts).

Credit this account with:

(a) Amount equal to debit entries to memorandum accounts 7301 through 7307 (contra to applicable accounts).

SECRET

SECRET